

Barron County 2023 Adopted Budget

Mission Statement

To enhance life by providing services in a fiscally progressive manner through leadership, collaboration and innovation, that is responsive to all Barron County citizens.



Vision Statement

*A sustainable,
vibrant community*

**As Approved By The
Barron County Board of Supervisors
November 7, 2022**

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Barron County
2023 Budget Process Timeline

Event	Date	Responsible Party
1 Adopt Budget Guidelines	June 20	County Board
2 Deliver Budget Worksheets to Departments	July 15	Finance Director
3 Administrator Meets with Department Heads	July 18 - Aug 12	Administrator/Dept Heads/Finance Director
4 Committee Budget Approvals	July - Sept	Administrator/Dept Heads/Finance Director Committees
5 Budget Request Deadline	Aug 12	Department Heads/Finance Director
6 Preliminary Budget Presentation to Executive Committee	Sept 7	Administrator/Executive
7 Preliminary Budget Presentation to County Board	Sept 12	Administrator/County Board
8 Executive Committee Recommendation to County Board	Oct 5	Administrator/Executive
9 Publish Budget Publication Per Statute 65.90	Oct 10	Finance Director
10 County Board Meeting	Oct 17	Administrator/County Board
11 Public Hearing***	Nov 7 - 6:00 pm	County Board
12 Adoption of 2023 Budget	Nov 15 - 9:00 am	County Board

*****The County Board adopted the 2023 Budget after the close of the Public Hearing during the November 7th County Board meeting.**

Barron County Fund Structure

General Fund Departments		Special Revenue Funds		Debt Service Funds	
100-01	County Board	201	Jail Assessments	304	GO Highway Facility Bonds - 2020B
100-02	Courts/Clerk of Court/Probate	202	Barron County Sales Tax		
100-04	Administration	204	Maintenance of Dams		Capital Projects Fund
100-04	Economic Dev Appropriation	206	CDBG Loan #1 1982		
100-05	Medical Examiner	208	CDBG Loan #2 2000	403	American Rescue Plan Act
100-06	County Clerk	210	Recycling Project	404	Capital Improvement - CICOP
100-07	Technology	211	Dept of Health & Human Services	405	Highway Facility Construction Fund
100-08	Treasurer	212	Opioid Abatement Fund		
100-09	District Attorney	213	Child Support Agency		Proprietary Funds
100-10	Register of Deeds	216	ADRC		
100-12	Land Services	220	Fleet Vehicles	701	Highway - Internal Service Fund
100-14	Maintenance	221	Recreation Deputy	703	Waste to Energy - Enterprise Fund
100-15	Parks & Recreation	222	Animal Control Deputy	705	Self-Funded Health Insurance Fund
100-15	Forestry	231	Commission on Aging		
100-16	Sheriff	240	Wildlife Habitat		Fiduciary Funds
100-16	Emergency Management	241	State Aid Forestry		
100-20	Veteran's Service Office	242	State Aid Snowmobile Trails	808	DA Restitution
100-23	Library Appropriations	243	Forestry Projects	810	Juvenile Restitution
100-24	Appropriations	244	State Aid Atv Trails	811	Treasurer's Agency Fund
100-25	Extension	801	Dog Licenses	812	Payroll
100-26	Housing Authority	802	WI Fund Sanitary Systems	813	Property Tax
100-28	UW Barron County Campus	803	Wildlife Damage	814	NR-135 Surety Bonds
100-31	Corporation Counsel			815	Unclaimed Funds
				816	Timber Sale Performance Bonds
				817	Cell Tower Surety
101	Contingency				
301	Sick/Vacation Liability				

Barron County 2023 Glossary of Budget Terms

Appropriation

An authorization by the County Board permitting officials to incur obligations against and make expenditures of resources for specific purposes. Appropriations are generally made for a fixed amount and are granted for a one-year period.

Adopted Budget

The budget approved by the County Board in November for the following fiscal year beginning January 1.

Balanced Budget

A financial plan in which operating (ongoing) expenditures or expenses do not exceed operating (ongoing) revenues over the long term. This means that fund balance may temporarily fund operating expenditures or expenses only if there is the certainty that subsequently received revenues will replenish the fund balance.

Bonds

A written promise to pay (debt) a specific sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt.

Budget

A plan of financial operation embodying an estimate of proposed expenditures and revenues for a given fiscal year. It specifies the type and level of county services to be provided, while limiting, through the appropriation process, the amount of money that can be spent. The adopted budget determines the property tax levy. Budgets are adopted for the following fiscal year but can be modified through County Board or Executive Committee action.

Capital Improvement Capital Outlay Plan (CICOP)

A short-range plan, usually 5 years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan. Reviewed and updated annually, the plan assists in budgeting and financing decisions. Most funding for capital improvements comes from tax levy.

Capital Projects Fund

Fund to account for the purchase or construction of major capital projects which are not financed by proprietary funds.

Carry Over Funds

Funds budgeted but unexpended during a budget year for a specific project that are brought forward into the next year. Carry Over Funds are approved by the County Administrator.

CDBG

Community Development Block Grant

Contingency Fund

A fund used to provide for unforeseen expenditures or for anticipated expenditures of uncertain amounts.

Debt

An amount owed to an organization for money borrowed. Common types are promissory notes or bonds.

Debt Service

Payment of interest, principal, and related costs to holders of a government's debt instruments.

Debt Service Fund

Fund for accumulation of and the payment of general long-term debt principal and interest.

Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed primarily through user charges; or where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy management control, accountability, or other purposes. The Barron County Incinerator is an enterprise fund.

Equalized Property Valuation

The State of Wisconsin's estimate of the current market value of property. Equalized value is used to apportion property tax levies in each taxation district.

Expenditure

The use of a financial resource for current operating expenses, debt service or a capital project.

Fiscal Year

Twelve month period to which the annual operating budget applies. Barron County uses a January 1 to December 31 calendar year as its fiscal year.

Fund

A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance

The difference between fund assets and fund liabilities.

- * **Nonspendable**-Amounts that cannot be spent because they are not in spendable form or legally or contractually required to be maintained intact.
- * **Restricted**-Amounts are restricted by external parties or laws/regulations of other governments or restricted by law through constitutional provisions or enabling legislation.
- * **Committed**-Amounts that can only be used for a specific purpose pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- * **Assigned**-Amounts constrained by the government's intent to be used for specific purposes that are neither restricted nor committed.
- * **Unassigned**-A residual classification for the General Fund. The total fund balance less amounts categorized as nonspendable, restricted, committed, or assigned.

General Fund

The General Operating Fund of the County used to account for all financial transactions except those required to be accounted for in another fund.

General Fund Balance Applied

Financing method which reduces both the General Fund balance and the tax levy required by applying General Fund resources to offset expenses within a given budget year.

Indirect Cost Allocation Plan

A methodology that allocates the allowable costs of central service departments to grantee departments or programs. Its purpose is to determine the full cost of a program to maximize federal reimbursements. Central services departments are those that generally provide services to other county departments such as Finance, Maintenance, and IT. Grantee departments are those that provide services directly to the public.

Intergovernmental Revenues

A category of revenue that represents funds received from other governmental units for services provided by the county.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county, or to other governmental units, on a cost-reimbursement basis. The Highway Department is an Internal Service Fund.

Mill Rate

The amount of taxes levied for each \$1,000 (mill) of equalized property valuation. For example, a tax levy budget of \$2.5 million with a property tax base of \$1 billion (equalized value of all taxable property) would generate a levy rate of \$2.50 per \$1,000 of equalized value. On a house valued at \$100,000, the property tax would equal \$250 ($\$100 \times \2.50).

Non-Departmental

A grouping of revenues and expenditures that is not under the direction of any county department.

Operating Expense

General term for expenses incurred for all the activities of the organization

Operating Budget

Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled. Essential for sound financial management.

Other Financing Sources

Funds received from general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other Financing Uses

Funds used for operating transfers out. Such amounts are classified separately from expenditures.

Proprietary Funds

The category of funds used to account for ongoing activities similar to those also found in the private sector. Includes Enterprise and Internal Service Funds.

Revenue

Income earned from services performed or merchandise sold (as distinct from support or contributed income).

Shared Revenue

Distribution of state funds to municipalities and counties of unrestricted aid. Its policy goals are property tax relief and equalization of revenue raising ability among local governments.

Special Revenue Fund

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes.

Tax Levy

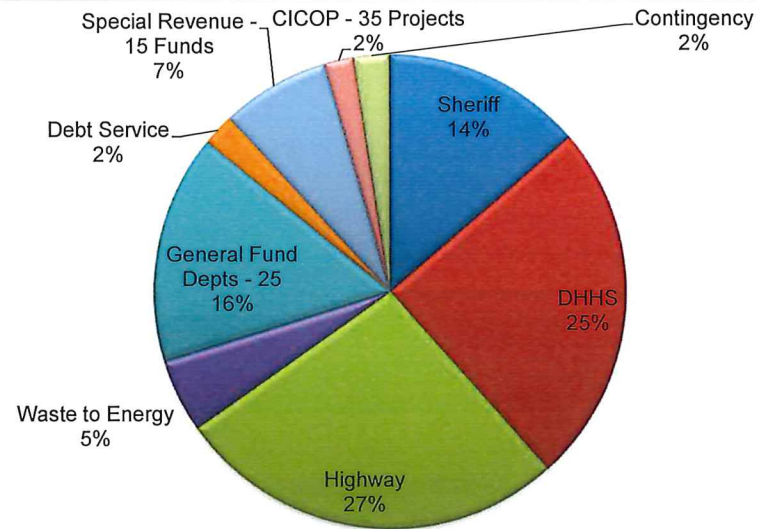
The total amount to be raised by general property taxes for the purposes stated in the budget to support County activities. Property taxes are levied in the current year for subsequent year appropriations.

TID

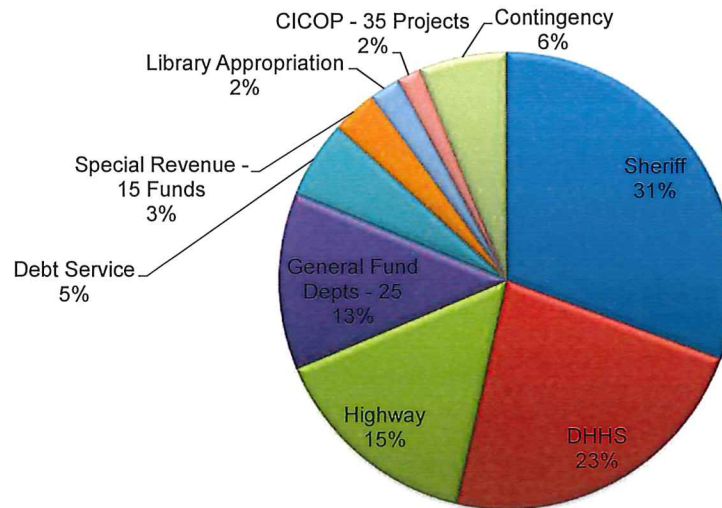
Tax Incremental District refers to a geographic area established by resolution of a local legislative body according to the provisions of Chapter 66.86 of the Wisconsin Statutes. This section of the statutes, referred to as the "Tax Increment Law" provides a means for financing improvements through the increase in the equalized value of the district. Because taxes on this incremental increase in value are dedicated to paying improvements, general property taxes are not apportioned to the incremental increase.

2023 Budget at a Glance

Department	Proposed Budget	*
Sheriff	\$ 9,951,676	6%
DHHS	\$ 17,913,450	8%
Highway	\$ 19,480,868	7%
Waste to Energy	\$ 3,617,500	-28%
General Fund Depts - 25	\$ 11,353,428	1%
Debt Service	\$ 1,582,869	-59%
Special Revenue - 15 Funds	\$ 5,407,626	0%
CICOP - 35 Projects	\$ 1,459,000	-27%
Contingency	\$ 1,799,524	42%
	<u>\$ 72,565,941</u>	



Department	Tax Levy	*
Sheriff	\$ 8,839,977	6%
DHHS	\$ 6,622,944	-1%
Highway	\$ 4,366,042	2%
General Fund Depts - 25	\$ 3,614,312	16%
Debt Service	\$ 1,582,869	-45%
Special Revenue - 15 Funds	\$ 916,435	4%
Library Appropriation	\$ 633,037	4%
CICOP - 35 Projects	\$ 500,000	-39%
Contingency	\$ 1,799,524	42%
Less Sales Tax	\$ (5,345,000)	12%
Less Application of Jail Assess	\$ (30,000)	20%
Less G/F Fund Balance	\$ (1,702,360)	24%
	<u>\$ 21,797,780</u>	



Barron County
2023 Comparative Statement of County Tax Rates and Levies

Levy Year	Budget Year	Net New Construction	Equalized Valuation (Reduced by TID)	County Tax Levy	County Mill Rate	Levy % Increase	General Fund F/B Applied	Applied Sales Tax
2008	2009	1.95%	\$ 3,870,708,200	\$ 16,497,625	\$ 4.31	2.68%	\$ -	\$ 3,530,000
2009	2010	0.76%	\$ 3,838,832,400	\$ 16,889,289	\$ 4.45	2.37%	\$ 375,381	\$ 3,390,000
2010	2011	0.70%	\$ 3,622,128,900	\$ 17,227,317	\$ 4.81	2.00%	\$ 330,460	\$ 3,124,000
2011	2012	0.76%	\$ 3,621,055,800	\$ 17,571,099	\$ 4.92	2.00%	\$ 1,234,000	\$ 3,026,000
2012	2013	0.92%	\$ 3,515,905,200	\$ 17,747,703	\$ 5.27	1.01%	\$ 115,000	\$ 3,235,000
2013	2014	2.28%	\$ 3,515,102,200	\$ 18,152,552	\$ 5.23	2.28%	\$ 230,000	\$ 3,600,000
2014	2015	0.94%	\$ 3,660,418,400	\$ 19,174,143	\$ 5.29	5.63%	\$ -	\$ 3,885,000
2015	2016	2.25%	\$ 3,777,126,100	\$ 19,569,260	\$ 5.24	2.06%	\$ 450,500	\$ 4,417,600
2016	2017	1.38%	\$ 3,903,167,200	\$ 20,210,095	\$ 5.24	3.27%	\$ 500,000	\$ 4,625,000
2017	2018	1.49%	\$ 4,024,616,900	\$ 20,916,813	\$ 5.25	3.50%	\$ 638,000	\$ 4,500,000
2018	2019	1.26%	\$ 4,210,936,100	\$ 21,315,394	\$ 5.12	1.91%	\$ 650,000	\$ 4,481,000
2019	2020	1.20%	\$ 4,404,065,500	\$ 21,955,284	\$ 5.05	3.00%	\$ 650,000	\$ 4,631,600
2020	2021	0.93%	\$ 4,607,493,600	\$ 22,199,961	\$ 4.87	1.11%	\$ 284,000	\$ 4,720,000
2021	2022	1.12%	\$ 4,883,939,100	\$ 22,425,616	\$ 4.64	1.02%	\$ 1,375,000	\$ 4,775,000
2022	2023	1.27%	\$ 5,615,893,700	\$ 21,797,780	\$ 3.93	-2.80%	\$ 1,246,909	\$ 5,345,000

SUMMARY OF 2023 PROPOSED BUDGET FOR BARRON COUNTY

Pursuant to Sec. 65.90 of the Wisconsin Statutes, notice is hereby given that a public hearing on the proposed 2023 Budget for Barron County will be held in the Veteran's Memorial Auditorium, at the Government Center at 335 E Monroe Ave, Barron Wisconsin at 6:00 pm on Monday, November 7, 2022. A detailed account of the proposed budget may be viewed at the Barron County Dept of Administration Monday-Friday 8:00 am to 4:00 pm.

The following is a summary of the proposed budget for all fund types of the County.

GENERAL FUND	2022 Budgeted	2023 Proposed	% Change
EXPENDITURES AND OTHER SOURCES:			
General Government	\$ 7,963,709	\$ 8,139,511	
Public Safety	\$ 9,174,108	\$ 9,796,406	
Health & Human Services	\$ 276,036	\$ 288,091	
Culture, Recreation & Education	\$ 1,387,417	\$ 1,437,547	
Conservation & Development	\$ 1,347,666	\$ 1,487,692	
Transfers to Debt Service Fund	\$ 246,800	\$ -	
Contingencies	\$ 1,263,173	\$ 1,799,524	
B1 Charitable & Penal Chgs from State	\$ -	\$ 87	
TOTAL EXPENDITURES & OTHER USES	\$ 21,658,909	\$ 22,948,858	5.96%
REVENUES AND OTHER SOURCES:			
Property Tax Levy	\$ 7,006,193	\$ 7,650,568	
Other Taxes	\$ 492,620	\$ 497,620	
Intergovernmental	\$ 3,856,361	\$ 3,624,966	
Licenses & Permits	\$ 305,000	\$ 328,000	
Fines, Forfeits & Penalties	\$ 137,100	\$ 137,100	
Public Charges for Services	\$ 1,211,200	\$ 1,182,350	
Intergovernment Charges for Services	\$ 148,453	\$ 272,982	
Miscellaneous	\$ 855,506	\$ 928,053	
Uses of Available Funds:			
Sales Tax Applied-Current	\$ 4,000,000	\$ 4,250,000	
Sales Tax Applied-Prior Year	\$ 775,000	\$ 1,095,000	
Application of Jail Assessments		\$ 30,000	
Out of County Prisoner Rev - Prior Yr	\$ 346,800	\$ 477,360	
Fund Balance Applied to 2022 Budget	\$ 1,375,000	\$ 1,225,000	
Use of Assigned Fund Balance	\$ 1,149,676	\$ 1,249,859	
Total Revenues & Other Sources	\$ 21,658,909	\$ 22,948,858	5.96%
Estimated Fund Balance December 31:	2021 Actual	2022 Projected	
Committed/Assigned/Nonspendable	\$ 13,926,475	\$ 17,947,908	
Unassigned	\$ 9,865,405	\$ 10,619,185	
Total Fund Balance 12/31	\$ 23,791,880	\$ 28,567,093	

ALL GOVERNMENTAL FUNDS COMBINED	Estimated Fund Balance 1/1/2023	Total Revenues & Other Sources	Total Expenditures & Other Uses	Estimated Fund Balance 12/31/2023	2023 Property Tax Levy	2022 Property Tax Levy
General Fund	\$ 28,567,093	\$ 22,948,858	\$ 22,948,858	\$ 28,567,093	\$ 7,650,568	\$ 7,006,193
Special Revenue Funds	\$ 7,137,579	\$ 23,575,898	\$ 23,575,898	\$ 7,137,579	\$ 7,698,301	\$ 7,717,402
Debt Service	\$ 22,117	\$ 1,582,869	\$ 1,582,869	\$ 22,117	\$ 1,582,869	\$ 2,610,979
Capital Projects	\$ 2,810,598	\$ 1,459,000	\$ 1,459,000	\$ 2,810,598	\$ 500,000	\$ 825,000
Internal Service Funds	\$ 16,560,644	\$ 19,480,868	\$ 19,480,868	\$ 16,560,644	\$ 4,366,042	\$ 4,266,042
Enterprise Fund	\$ 845,704	\$ 3,617,500	\$ 3,617,500	\$ 845,704	\$ -	\$ -
	<u>\$ 55,943,735</u>	<u>\$ 72,664,993</u>	<u>\$ 72,664,993</u>	<u>\$ 55,943,735</u>	<u>\$ 21,797,780</u>	<u>\$ 22,425,616</u>

	2021 Budget	2022 Budget	2023 Proposed	Percentage Change
Valuation	\$ 4,607,493,600	\$ 4,883,939,100	\$ 5,615,893,700	14.99%
County Tax Levy	\$ 22,199,961	\$ 22,425,616	\$ 21,797,780	-2.80%
Mill Rate (Taxes per \$1,000 Valuation)				
Debt Service	\$ 0.56	\$ 0.53	\$ 0.28	-47.17%
Library Service	\$ 0.18	\$ 0.18	\$ 0.16	-11.11%
Operating	\$ 4.14	\$ 3.93	\$ 3.49	-11.20%
Total	<u>\$ 4.88</u>	<u>\$ 4.64</u>	<u>\$ 3.93</u>	

****RECYCLING SPECIAL CHARGE:**

\$30.00

\$32.00

\$32.00

**All Municipalities except Town & City of Rice Lake & Village of New Auburn - Improved Parcels Only (per parcel charge)

The 2023 Budget includes 1 new FTE in the Sheriff's Dept, 3 new FTE positions in DHHS, 1 PT to FTE position in ADRC, & 4 LTE positions to FTE in the Highway Dept.

Published October 10, 2022

Section 65.90(3)

Jeffrey S. French,

Barron County Administrator

BARRON COUNTY 2023 BUDGET - Summary Tax Allocation

Expenditures Less Revenues

Operation and Maintenance (General & Special Revenue Funds)
Debt Service Funds
Highway Fund
Contingency Fund
Capital Improvement Fund

Total Expenditures

Less:

General Revenue (General fund)
County Sales Tax Revenue
Excess Sales Tax Revenue
Application of Jail Assessments to Offset Inmate Medical Costs
Out of Co Prisoner Revenue to Offset Sheriff Department Budget
Health Insurance Fund Balance Applied
General Fund Balance Applied

Total Revenues to be applied to levy

Budgeted Levy

County Library
County Library - Out of County Payments

Budgeted Levy with Library (Library Outside Levy Limits)

Total Dollar Change from Prior Year
Total Percentage Change from Prior Year
Fund Balance

Levy Limit Information

Net New Construction %%
Net New Construction \$\$
Total Maximum Allowable Levy
Actual Levy as adopted by County Board
(Over)/Under Maximum Allowable Levy

Equalized Valuation - Less TID
County Library Valuation

Mill Rate Information

Debt Service Levy
County Library Levy - In County & Out of County Payments
County Operating Levy

Total County Mill Rate Levy

Recycling Surcharge per Improved Parcel

Estimated # Improved Parcels

Recycling Surcharge (Excluding City/Town of Rice Lake & Vil New Auburn)

2021 Adopted	2022 Adopted	2023 Preliminary	Executive Recommendation	2023 Board Approved
24,845,462	25,756,417	26,619,562	26,603,575	26,603,575
2,927,626	2,882,779	1,582,869	1,582,869	1,582,869
4,151,490	4,266,042	4,366,042	4,366,042	4,366,042
863,000	1,263,173	1,641,944	1,799,524	1,799,524
750,000	825,000	500,000	500,000	500,000
33,537,578	34,993,411	34,710,417	34,852,010	34,852,010
6,544,134	6,754,010	6,557,998	6,609,907	6,587,998
3,700,000	4,000,000	4,250,000	4,250,000	4,250,000
1,020,000	775,000	1,095,000	1,095,000	1,095,000
25,000	25,000	0	30,000	30,000
335,000	246,800	100,000	477,360	477,360
0	0	300,000	0	0
284,000	1,375,000	1,287,000	1,225,000	1,246,909
11,908,134	13,175,810	13,589,998	13,687,267	13,687,267
21,629,444	21,817,601	21,120,419	21,164,743	21,164,743
538,883	578,632	604,160	604,160	604,160
31,634	29,383	28,877	28,877	28,877
22,199,961	22,425,616	21,753,456	21,797,780	21,797,780
244,677	225,655	(672,160)	(627,836)	(627,836)
1.11%	1.02%	-3.00%	-2.80%	-2.80%
			31%	31%
0.932%	1.119%	1.226%	1.226%	1.226%
180,380	229,676	238,057	238,057	238,057
22,058,557	22,228,979	21,167,126	21,167,126	21,167,126
21,629,444	21,817,601	21,120,419	21,164,743	21,164,743
429,113	411,378	46,707	2,383	2,383
4,607,493,600	4,883,939,100	5,615,893,700	5,615,893,700	5,615,893,700
3,230,098,300	3,424,386,000	4,035,140,800	4,035,140,800	4,035,140,800
0.56	0.53	0.28	0.28	0.28
0.18	0.18	0.16	0.16	0.16
4.14	3.93	3.48	3.49	3.49
4.88	4.64	3.92	3.93	3.93
30.00	32.00	32.00	32.00	32.00
18,819	19,050	19,050	19,050	19,224
564,570	609,600	609,600	609,600	615,168

Property Tax Levy by Fund - Supplement to the 2023 Budget

General Fund

Expenditures	ADOPTED
General Government	7,650,018
Public Safety	9,013,485
Health & Human Services	246,495
Culture, Recreation & Education	1,338,748
Conservation & Development	1,289,478
B1 Charitable	87
Less Library	(633,037)
Total G/F Expenditures - Excluding Library	18,905,274

Revenues	ADOPTED
Taxes	497,620
Intergovernmental Revenues	3,563,966
Licenses & Permits	328,000
Fines, Forfeitures & Penalties	137,100
Public Charges for Services	1,027,650
Intergovernmental Charges for Services	152,021
Miscellaneous Revenues	881,641
Sales Tax from Special Revenue Fund	4,250,000
Application of Excess Sales Tax Revenue	1,095,000
Total Revenues	11,932,998

Fund Balance Applied - Self-Funded Health Insurance	
Fund Balance Applied - Jail Assessment	30,000
Fund Balance Applied - Out of County Prisoner Revenue	477,360
Fund Balance Applied - General Fund Balance	1,246,909
Fund Balance Applied	1,754,269
Total Revenues & F/B Applied	13,687,267
General Tax Levy excluding Library	5,218,007
Total General Fund Tax Levy - Including Library	5,851,044

Special Revenue/Contingency/Internal Service/Capital Projects Funds

Fund	ADOPTED
101 Contingency Fund Tax Levy	1,799,524
204 Maintenance of Dams	65,853
211 Health & Human Services	6,622,944
213 Child Support	197,443
216 ADRC	200,253
220 Fleet Vehicle	30,000
221 Recreation Officer	73,054
222 Animal Control	85,868
231 Aging	422,886
404 Capital Projects Funds	500,000
701 Highway & Bridges	4,366,042
Sub-Total	<u>14,363,867</u>

Total Operating Levy Taxes

<u>Debt Service - Expenditures</u>		ADOPTED
304	GO Highway Facility Bonds 2020B	1,582,869
	Total	<u>1,582,869</u>

Total Levy

Total Levy	21,797,780
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Barron County 2023 Budget Worksheet - Revenues

Column Descriptions:

- | | |
|---|--|
| <p>1. 2020 Actual Revenues</p> <p>2. 2021 Actual Revenues</p> <p>3. 2022 Estimated Revenues</p> <p>4. 2022 Budget as Originally Adopted</p> | <p>5. 2023 Total Estimated Revenues</p> <p>6. 2023 Estimated Revenues to Offset Property Tax Levy</p> <p>7. 2023 Executive Committee Recommendations to the County Board</p> <p>8. 2023 Budget as Approved by the County Board</p> |
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This spreadsheet is a tabulation of the receipts/revenues of Barron Co for the purpose of adhering to applicable Wisconsin State Statutes and to help prepare the annual budget.

		1	2	3	4	5	6	7	8
		Revenues	Revenues	Estimated	Budget	Budget	Levy Request	Executive	Adopted
A/C #	REVENUES Account Description	2020	2021	Total 2022	Adopted 2022	Request 2023	2023	Recommends 2023	Budget 2023
TAXES									
08-41111	Ag Use Penalty	4,288	3,185	4,000	4,000	4,000	4,000	4,000	4,000
08-41113	Omitted Tax	-	1,740	-	-	-	-	-	-
00-41120	Payment in Lieu of Taxes	6,385	6,149	6,185	6,000	6,000	6,000	6,000	6,000
00-41140	Managed Forest Tax From Districts	42,332	44,607	47,484	40,000	45,000	45,000	45,000	45,000
00-41150	Forest Crop Tax from Districts	8,676	4,368	2,500	2,500	2,500	2,500	2,500	2,500
00-41220	Retained Sales Tax	120	120	120	120	120	120	120	120
10-41230	Real Estate Transfer Fees	165,266	216,535	140,000	140,000	140,000	140,000	140,000	140,000
08-41800	Interest on Taxes	283,738	315,059	300,000	300,000	300,000	300,000	300,000	300,000
	Total Taxes	510,805	591,763	500,288	492,620	497,620	497,620	497,620	497,620
INTERGOVERNMENTAL REVENUES									
00-42422	State Exempt Computer Aid	33,433	33,433	32,000	32,000	32,000	32,000	32,000	32,000
00-42425	Personal Property Aid	71,151	56,795	79,388	79,388	75,229	75,229	75,229	75,229
16-43210	Federal Forfeitures	2,772	-	-	-	-	-	-	-
00-43211	Indirect Cost Reimburse from Depts	1,408,915	1,692,570	1,800,289	1,800,289	1,517,957	1,517,957	1,517,957	1,517,957
16-43215	FEMA Grant Proceeds	121,080	39,898	-	-	-	-	-	-
00-43256	State Aid Food Pantry C/O	47,903	14,053	-	-	-	-	-	-
00-43410	Shared Taxes from State	1,228,267	1,248,756	1,245,000	1,245,000	1,275,000	1,275,000	1,275,000	1,275,000
06-43510	State Aid - County Clerk	55,996	-	-	-	-	-	-	-
09-43520	State Aid - Crime Victim/Witness	35,297	46,362	45,000	45,000	48,330	48,330	48,330	48,330
16-43527-019	State Aid - EMA/EPCRA/HAZMAT	68,406	157,898	68,000	68,000	68,000	68,000	68,000	68,000
12-43528	State Aid - Soil & Water Salaries	131,582	133,829	156,884	156,884	163,000	163,000	163,000	163,000
16-43538	State Aid - Sheriff's Dept	114,979	72,521	42,781	23,800	23,800	23,800	23,800	23,800
02-43543	State Aid - Circuit Court	325,975	278,985	274,000	274,000	278,000	278,000	278,000	278,000
20-43562	State Aid - Veterans' Service	16,167	18,026	12,650	11,500	12,650	12,650	12,650	12,650
12-43574	State Aid - Land Info - Surveyor C/O	96,320	68,096	61,000	61,000	61,000	-	61,000	61,000
12-43599	State Aid - Land and Water Plan	65,683	73,748	69,500	69,500	70,000	70,000	70,000	70,000
	Total Intergovernmental Revenue	3,823,926	3,934,970	3,886,492	3,866,361	3,624,966	3,563,966	3,624,966	3,624,966
LICENSES & PERMITS									
12-44410	Zoning Fees & Permits	225,760	261,369	220,000	220,000	250,000	250,000	250,000	250,000

		1	2	3	4	5	6	7	8
REVENUES		Revenues 2020	Revenues 2021	Estimated Total 2022	Budget Adopted 2022	Budget Request 2023	Levy Request 2023	Executive Recommends 2023	Adopted Budget 2023
A/C #	Account Description								
12-44450	Phosphorus Variance Fees C/O	-	18,560	21,102	-	-	-	-	-
12-44500	NR-135 Annual Permits	93,055	86,125	83,450	85,000	78,000	78,000	78,000	78,000
	Total Licenses & Permits	318,815	366,054	324,552	305,000	328,000	328,000	328,000	328,000
FINES, FORFEITURES & PENALTIES									
12-45000	Land Services Forfeitures	67	-	-	-	-	-	-	-
02-45110	County Ordinance Forfeitures	68,249	80,387	70,000	70,000	70,000	70,000	70,000	70,000
08-45111	NSF Check Forfeitures	100	80	100	100	100	100	100	100
02-45120	Penal Fines for County	53,659	60,550	55,000	55,000	55,000	55,000	55,000	55,000
02-45121	10% DA Restitution Surcharge	12,813	15,145	12,000	12,000	12,000	12,000	12,000	12,000
16-45190	Sheriff Drug Asset Forfeitures C/O	7,813	10,472	-	-	-	-	-	-
	Total Fines, Forfeitures & Penalties	142,701	166,634	137,100	137,100	137,100	137,100	137,100	137,100
PUBLIC CHARGES FOR SERVICES									
02-45140	Circuit Court Fees & Costs	83,932	80,847	100,000	100,000	80,000	80,000	80,000	80,000
02-45141	Witness Fee Reimbursements	22	16	-	-	-	-	-	-
02-45142	Circuit Court Psychiatric Fees	-	900	3,000	3,000	1,000	1,000	1,000	1,000
02-45143	Circuit Court Mediation Fees	2,243	4,099	2,000	2,000	2,000	2,000	2,000	2,000
02-45160	Receipting & Disbursing Fees	49	-	-	-	-	-	-	-
16-45220	DOR Tax Intercept	20,461	26,223	20,336	8,000	12,000	12,000	12,000	12,000
06-46110	County Clerk Fees	10,595	11,995	10,000	10,000	5,000	5,000	5,000	5,000
10-46120	ROD On-line Access Fees	88,069	93,289	75,000	75,000	75,000	75,000	75,000	75,000
06-46125	SVRS Support - (Chg to Munis Voting)	31,235	22,608	10,000	10,000	10,000	10,000	10,000	10,000
10-46130	Register of Deeds Fees	214,946	222,812	190,000	190,000	160,000	160,000	160,000	160,000
12-46135	Land Information - Surveyor C/O	95,987	98,694	100,000	100,000	100,000	-	100,000	100,000
09-46147	District Attorney Diversion Court Fees	1,350	50	2,000	2,000	500	500	500	500
02-46150	Register in Probate Fees	17,696	19,386	13,000	13,000	18,000	18,000	18,000	18,000
02-46151	Guardian at Litem Chg for Services	100,966	166,252	133,900	133,900	136,000	136,000	136,000	136,000
02-46153	Attorney Fee Revenue	53,584	94,244	48,500	48,500	52,500	52,500	52,500	52,500
04-46191	Copy Machine Revenue - Admin	11,481	12,199	11,000	11,000	12,000	12,000	12,000	12,000
09-46191	Copy Machine Revenue - Dist Atty	2,226	103	200	200	50	50	50	50
16-46210	Sheriff Fees - Process Service Fee	57,875	55,760	65,000	65,000	55,000	55,000	55,000	55,000
16-46211	Sheriff Fees	20,155	16,253	10,060	10,000	10,000	10,000	10,000	10,000
16-46215	Project Lifesaver Fees C/O	790	2,285	535	-	-	-	-	-
16-46220	Electronic Monitoring/Huber	8,664	23,280	12,000	12,000	12,000	12,000	12,000	12,000
16-46222	Booking Fee	659	1,451	2,500	2,500	2,500	2,500	2,500	2,500
16-46224	Daily Fee for Sentenced Inmates	18,608	13,196	30,000	30,000	20,000	20,000	20,000	20,000
16-46226	Jail Nurse Fee	765	435	1,000	1,000	1,000	1,000	1,000	1,000
16-46240	Out of Co Prisoner Rev - Acct 59230	346,807	477,361	346,800	346,800	477,360	-	477,360	477,360
12-46320	Rural Address Numbers C/O	17,020	20,755	15,000	15,000	17,000	-	17,000	17,000
05-46540	Cremation/Disintern/Death Cert Fees	66,700	82,400	60,000	60,000	80,000	80,000	80,000	80,000
15-46720	Park Fees - Shelter Fees	323	553	500	500	500	500	500	500
15-46720-250	Park Fees - Veteran's Park	27,352	34,760	20,000	20,000	21,000	21,000	21,000	21,000
15-46720-251	Park Fees - Waldo Carlson	49,167	50,731	40,000	40,000	43,000	43,000	43,000	43,000
15-46720-252	Park Fees - Southworth	31,759	36,406	35,068	27,000	40,000	40,000	40,000	40,000

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2020	Revenues 2021	Estimated Total 2022	Budget Adopted 2022	Budget Request 2023	Levy Request 2023	Executive Recommends 2023	Adopted Budget 2023
15-46720-258	Veteran's Part Boat Launch Fees C/O	-	1,967	1,350	1,350	1,500	-	1,500	1,500
15-46720-259	Waldo Carlson Boat Launch Fees C/O	11,959	9,689	7,000	7,000	5,000	-	5,000	5,000
25-46771	Extension - Pesticide C/O	1,100	450	1,305	500	500	-	500	500
25-46773	Extension - 4-H C/O	1,516	140	928	-	500	-	500	500
25-46775	Extension - Family Living C/O	2,291	3,439	1,302	1,000	1,000	-	1,000	1,000
25-46777	Extension - Workshop Revenue C/O	1,870	3,606	890	1,000	2,000	-	2,000	2,000
25-46778	Extension - General Revenue	5,185	2,637	5,000	5,000	2,000	2,000	2,000	2,000
15-46810	County Forest Revenue	131,552	258,813	175,000	175,000	175,000	175,000	175,000	175,000
12-46820	Conservation Reserve C/O	152	-	-	-	-	-	-	-
12-46823	NR-135 Review Fees	10,400	800	2,000	2,000	1,600	1,600	1,600	1,600
12-46824	LCD Seed Revenue C/O	4,513	4,125	2,000	2,000	1,000	-	1,000	1,000
12-46826	Land Serv Equipment Revenue C/O	688	963	750	750	700	-	700	700
12-46827	Tree Program Revenue C/O	16,588	18,057	18,000	18,000	17,500	-	17,500	17,500
02-47361	Family Court Counseling C/O	8,985	10,375	8,000	8,000	8,000	-	8,000	8,000
02-47365	Children in the Middle	-	35	-	-	-	-	-	-
	Total Public Charges for Services	1,578,285	1,984,439	1,580,924	1,558,000	1,659,710	1,027,650	1,659,710	1,659,710

INTERGOVT CHARGES FOR SERVICE

08-47100	Tax Collection Fees	1,419	1,416	1,417	1,400	1,400	1,400	1,400	1,400
07-47310	Technology Intergovernmental Rev	600	12,900	12,900	12,900	12,900	12,900	12,900	12,900
16-47320	School Resource Officer Rev	103,270	102,381	104,153	104,153	105,721	105,721	105,721	105,721
12-47335	Intergovt Revenue - Surveyor	50,443	29,883	30,240	30,000	32,000	32,000	32,000	32,000
	Total Intergovt Charges for Services	155,732	146,580	148,710	148,453	152,021	152,021	152,021	152,021

MISCELLANEOUS REVENUE

07-47210	Computer Center Revenue	97	378	-	-	-	-	-	-
04-47401	Vending Rev - Wellness Prog - C/O	1,482	1,677	1,000	1,000	800	-	800	800
16-47404	LE Canteen Rev - C/O	52,567	117,593	45,500	45,500	45,500	-	45,500	45,500
20-47470	Veteran's Revenue - Donations - C/O	4,341	9,324	-	-	-	-	-	-
15-47475	Parks & Rec Intergovt Revenue	-	391	-	-	-	-	-	-
00-48000	Miscellaneous General Revenue	67,285	1,397	2,584	-	-	-	-	-
07-48001	Electronic Auction Revenue	98	-	-	-	-	-	-	-
02-48110	Interest on Clerk of Court Collections	37,141	73,299	30,000	30,000	35,000	35,000	35,000	35,000
08-48110	Interest on Securities	194,617	65,812	200,000	200,000	300,000	300,000	300,000	300,000
12-48110	Interest DATCP Watershed C/O	124	17	50	50	50	-	50	50
25-48110	Interest Ag Commission C/O	288	34	30	30	62	-	62	62
00-48120	Interest - Loans - WTE/Museum	102	38	-	-	-	-	-	-
15-48120	Interest - Snow Club Loans	5,816	3,282	4,500	4,500	4,500	4,500	4,500	4,500
06-48130	Clerk's Directory Revenue	27	68	30	30	-	-	-	-
00-48210	Land Rent	720	-	-	-	-	-	-	-
14-48210	County Building/Office Rents	104,118	108,038	110,000	110,000	110,000	110,000	110,000	110,000
08-48309	Treasurer's Statement Revenue	779	757	500	500	700	700	700	700
08-48311	Profit on Tax Deed Sales	12,052	145,580	67,093	-	-	-	-	-

		1	2	3	4	5	6	7	8
		Revenues	Revenues	Estimated	Budget	Budget	Levy Request	Executive	Adopted
A/C #	REVENUES Account Description	2020	2021	Total 2022	Adopted 2022	Request 2023	2023	Recommends 2023	Budget 2023
08-48313	Tax Deed Fees	157	10,878	5,000	5,000	8,000	8,000	8,000	8,000
16-48400	Sheriff Insurance Recoveries	6,517	8,910	10,272	-	-	-	-	-
16-48400-019	Hazmat Reimbursement C/O	6,318	-	-	-	-	-	-	-
00-48410	Insurance Dividends - C/O	56,061	97,322	112,583	-	-	-	-	-
00-48411	Refund Prior Year Expense - Other	3,594	14,203	143	-	-	-	-	-
00-48412	Add'l Revenue of Prior Year	88,246	3,849	-	-	-	-	-	-
00-4813	Rebates & Refunds	-	29	-	-	-	-	-	-
00-48471	Insurance Recoveries	39,495	-	-	-	-	-	-	-
16-48521	Donations - K-9 C/O	167	5,815	16,230	-	-	-	-	-
16-48522	Donations - Sheriff C/O	3,000	5,675	-	-	-	-	-	-
16-48527	Donations - E-Dispatch C/O	5,605	6,180	1,450	-	-	-	-	-
15-48530	Donations - Arland Rifle Range C/O	143	144	50	50	-	-	-	-
25-48535	Shop Matters Educational Prog C/O	-	-	-	-	-	-	-	-
00-49220-701	Indirect Cost Reimburse from Hwy	230,167	236,042	267,580	267,580	235,594	235,594	235,594	235,594
00-49220-703	Indirect Cost Reimburse from WTE	190,376	179,620	186,066	186,066	179,847	179,847	179,847	179,847
31-49310	Contribution from County Depts	4,343	2,024	5,200	5,200	8,000	8,000	8,000	8,000
00-49400	Sales of General Fixed Assets	15,894	-	-	-	-	-	-	-
	Total Miscellaneous Revenue	1,131,737	1,098,376	1,065,861	855,506	928,053	881,641	928,053	928,053
	Total G/F	7,662,001	8,288,816	7,643,927	7,363,040	7,327,470	6,587,998	7,327,470	7,327,470
CONTINGENCY FUND									
101	Contingency	364,610	445,359	1,263,173	1,263,173	1,799,524	1,799,524	1,799,524	1,799,524
	Total Contingency Fund	364,610	445,359	1,263,173	1,263,173	1,799,524	1,799,524	1,799,524	1,799,524
SPECIAL REVENUE FUNDS									
201	Jail Assessment Revenue	38,753	32,094	25,000	25,000	30,000	-	30,000	30,000
202	County Sales Tax Revenue	4,913,063	5,685,829	4,775,000	4,775,000	5,345,000	-	5,345,000	5,345,000
204	Maintenance of Dams-General	108,788	54,320	40,756	40,756	92,760	42,760	92,760	92,760
204-438	Maintenance of Dams-Beaver Dam	9,475	9,490	2,700	2,700	1,350	-	1,350	1,350
204-473	Maintenance of Dams-Rice Lake Dam	22,410	22,750	53,377	53,377	73,093	23,093	73,093	73,093
206	CDBG #1 - 1982	29,695	96	20,000	20,000	20,000	-	20,000	20,000
208	CDBG #2 - 2000	17,941	7,286	30,000	30,000	30,000	-	30,000	30,000
210	Recycling Program	648,863	739,335	803,653	803,653	741,554	-	741,554	741,554
211	DHHS - Adult Protective Services	691,869	719,469	680,660	680,660	697,660	68,000	697,660	697,660
211	DHHS - Children/Families/Youth Aids	7,075,909	6,688,583	6,637,032	6,637,032	6,097,035	3,172,644	6,097,035	6,097,035
211	DHHS - Board 51 Behavioral Health	4,444,248	5,508,131	5,872,562	5,872,562	7,482,833	2,165,970	7,482,833	7,482,833
211	DHHS - Public Health	3,160,433	2,544,938	1,979,806	1,979,806	2,195,088	814,163	2,195,088	2,195,088
211	DHHS - Income Maintenance	1,478,056	1,513,003	1,451,455	1,451,455	1,440,834	402,167	1,440,834	1,440,834
213	Child Support Revenue	794,982	836,513	881,212	881,212	916,322	197,443	916,322	916,322
216	Aging Disability Resource Ctr (ADRC)	1,702,466	1,801,600	1,666,479	1,666,479	1,453,200	200,253	1,453,200	1,453,200
220	Fleet Vehicle Account	37,097	44,044	61,700	61,700	69,100	30,000	69,100	69,100
221	Recreation Officer	109,479	95,922	114,757	114,757	123,054	73,054	123,054	123,054
222	Animal Control	122,027	144,792	126,745	126,745	131,768	85,868	131,768	131,768
231	Programs on Aging	1,350,800	1,477,285	1,338,695	1,338,695	1,521,798	376,323	1,521,798	1,521,798
231-43566	Elderly&Handicapped Transportation	151,593	149,985	200,030	200,030	213,909	46,563	213,909	213,909

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2020	Revenues 2021	Estimated Total 2022	Budget Adopted 2022	Budget Request 2023	Levy Request 2023	Executive Recommends 2023	Adopted Budget 2023
240	Wildlife Habitat - Nickel an acre	762	762	760	760	760	-	760	760
241	State Aid Forestry	18,522	17,630	16,000	16,000	5,000	-	5,000	5,000
242	State Aid Snowmobile Trails	131,018	91,947	90,990	90,990	101,280	-	101,280	101,280
243	Forestry Projects	-	650	-	-	-	-	-	-
244	State Aid ATV Trails	161,490	147,511	87,020	87,020	83,500	-	83,500	83,500
	Total Special Revenue Funds	27,219,739	28,333,965	26,956,389	26,956,389	28,866,898	7,698,301	28,866,898	28,866,898
	DEBT SERVICE FUNDS								
302	GO Spillman Software - Sheriff	422,307	-	-	-	-	-	-	-
303	GO State Trust Fund - WTE	111,362	445,185	-	-	-	-	-	-
304	GO Highway Facility Bonds 2020B	1,093,287	251	2,082,752	2,082,752	1,582,869	1,582,869	1,582,869	1,582,869
305	Honeywell HVAC Upgrade - UWEC-BC	658,170	658,170	658,170	658,170	-	-	-	-
309	Judicial Center Refinancing 2020A	3,960,023	1,550,296	809,780	809,780	-	-	-	-
310	Electrical Gen Bonds Series 2010A	269,550	273,975	272,350	272,350	-	-	-	-
	Total Debt Service Funds	6,514,699	2,482,441	3,823,052	3,823,052	1,582,869	1,582,869	1,582,869	1,582,869
	CAPITAL PROJECT FUNDS								
403	Capital Proj - American Rescue Plan	-	4,395,484	4,404,059	-	-	-	-	-
404	Capital Projects - General	1,027,090	1,130,619	1,997,000	1,997,000	1,459,000	500,000	1,459,000	1,459,000
405	Capital Projects - Hwy Facility Const	25,296,068	370,434	175,000	-	-	-	-	-
	Total Capital Project Fund	26,323,158	5,896,537	6,576,059	1,997,000	1,459,000	500,000	1,459,000	1,459,000
701	INTERNAL SERVICE FUND - HIGHWAY								
41110	General Property Taxes	4,152,899	4,151,490	4,266,042	4,266,042	4,366,042	4,366,042	4,366,042	4,366,042
43XXX	Intergovernmental Revenues	1,358,327	1,568,753	1,843,977	1,541,886	1,309,419	-	1,309,419	1,309,419
47XXX	Intergovernmental Chgs for Services	7,151,107	7,728,098	6,389,968	6,294,609	6,709,302	-	6,709,302	6,709,302
48XXX	Miscellaneous Revenues	3,796,564	4,829,682	3,443,305	3,134,150	4,055,105	-	4,055,105	4,055,105
49XXX	Other Financing Sources	2,128,856	2,138,523	2,711,027	3,035,000	3,041,000	-	3,041,000	3,041,000
	Total Internal Service Funds	18,587,753	20,416,546	18,654,319	18,271,687	19,480,868	4,366,042	19,480,868	19,480,868
703	ENTERPRISE FUND - WASTE TO ENERGY								
46430	Steam Sales	457,922	407,409	258,000	258,000	400,000	-	400,000	400,000
46431	Electrical Sales	276,725	282,690	395,000	395,000	139,000	-	139,000	139,000
46432	Waste Haulers - In County	1,605,270	1,660,428	1,600,000	1,600,000	1,720,000	-	1,720,000	1,720,000
46433	Waste Haulers - Out of County	964,386	860,351	860,000	860,000	900,000	-	900,000	900,000
46434	Individuals - All	410,543	378,223	330,000	330,000	375,000	-	375,000	375,000
46438	Metal Sales	29,105	69,163	55,000	55,000	50,000	-	50,000	50,000
48XXX	All other revenues	23,344	26,497	1,200	1,200	33,500	-	33,500	33,500
492XX	Tsf from Other Funds	433,364	480,589	12,350	12,350	-	-	-	-
49999	Surplus Funds Applied	-	-	-	-	-	-	-	-
	Total Enterprise Fund - Operating	4,200,659	4,165,350	3,511,550	3,511,550	3,617,500	-	3,617,500	3,617,500
49140	Acid Gas Removal System	-	-	1,500,000	1,500,000	-	-	-	-
	Total Enterprise Fund	4,200,659	4,165,350	5,011,550	5,011,550	3,617,500	-	3,617,500	3,617,500

A/C #	REVENUES Account Description	1	2	3	4	5	6	7	8
		Revenues 2020	Revenues 2021	Estimated Total 2022	Budget Adopted 2022	Budget Request 2023	Levy Request 2023	Executive Recommends 2023	Adopted Budget 2023
	EXPENDABLE TRUST FUNDS								
801	Dog License	24,312	23,293	24,400	24,400	24,000	-	24,000	24,000
802	State Aid WI Fund Sanitary System	6,456	-	12,000	12,000	-	-	-	-
803	State Aid Wildlife Damage	31,359	27,629	30,000	30,000	30,000	-	30,000	30,000
	Total Expendable Trust Funds	62,127	50,922	66,400	66,400	54,000	-	54,000	54,000
	GRAND TOTAL REVENUES	90,934,746	70,079,936	69,994,868	64,752,291	64,188,129	22,534,734	64,188,129	64,188,129

Barron County 2023 Budget Worksheet - Expenditures

Column Descriptions:

- | | |
|--|---|
| 1. 2020 Actual Expenditures
2. 2021 Actual Expenditures
3. Significant Budget Changes to the Adopted 2022 Budget.
4. 2022 Budget as Originally Adopted.
5. 2023 Budget Requests by Department. | 6. 2023 Expenditures Not Funded by Property Tax Levy.
7. 2023 Expenditures Funded by Property Tax Levy
8. Budget Recommended by the Executive Committee to the Full County Board.
9. 2023 Budget Approved by Full County Board |
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		1	2	3	4	5	6	7	8	9
		Expenditures 2020	Expenditures 2021	Estimated Expenditures 2022	Adopted Budget 2022	Requested Budget 2023	Funded By		Executive Recommends 2023	Adopted Budget 2023
							Non-Levy Request 2023	Levy Request 2023		
A/C #	EXPENDITURES Account Description									
	GENERAL GOVERNMENT						Assignd F/B			
01-51110	County Board	100,913	120,232	151,360	151,360	134,972	-	134,972	134,972	134,972
01-51120	HIPAA Compliance C/O	25	-	11,476	11,476	11,476	11,476	-	11,476	11,476
02-51210	Circuit Court	1,661,817	1,654,306	1,708,986	1,708,986	1,753,692	-	1,753,692	1,753,692	1,753,692
01-51230	Restorative Justice	50,000	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000
05-51270	Medical Examiner	120,790	126,642	141,822	141,822	167,884	-	167,884	167,884	167,884
09-51310	District Attorney	398,057	368,193	439,814	398,394	396,735	-	396,735	396,735	396,735
09-51315	District Attorney - Crime Victim Witness	92,144	95,571	96,435	96,435	102,405	-	102,405	102,405	102,405
31-51320	Corporation Counsel	342,104	359,402	368,842	361,800	372,726	-	372,726	372,726	372,726
02-51340	Circuit Court - Family Court Counsel C/O	18,753	24,965	37,977	37,977	33,805	25,805	8,000	33,805	33,805
02-51350	Circuit Court - Family Court Commish	35,832	36,474	37,435	37,435	38,536	-	38,536	38,536	38,536
04-51410	County Administrator	1,078,829	1,141,542	1,154,066	1,127,769	1,211,074	-	1,211,074	1,211,074	1,211,074
04-51415	Employee Recognition C/O	6,229	8,188	13,127	13,127	17,152	4,652	12,500	17,152	17,152
06-51420	County Clerk	171,932	174,389	180,243	180,243	201,622	-	201,622	201,622	201,622
04-51425	Workplace Safety C/O	235	-	6,501	6,501	8,729	6,229	2,500	8,729	8,729
04-51430	Administration - Personnel Administration	26,981	15,012	38,000	38,000	39,000	-	39,000	39,000	39,000
04-51435	Wellness Program - C/O	-	2,475	9,489	8,285	9,706	9,706	-	9,706	9,706
06-51440	County Clerk - Elections	151,398	32,671	183,300	183,300	123,300	-	123,300	123,300	123,300
07-51450	Technology Center	662,306	733,418	848,678	834,217	905,249	954	904,295	905,249	905,249
04-51460	Administration - Copy Room	20,048	19,192	40,000	40,000	35,000	-	35,000	35,000	35,000
01-51510	Independent Auditing	66,300	67,600	86,000	86,000	90,000	-	90,000	90,000	90,000
01-51512	Special Account-Indirect Costs	6,580	6,580	6,580	6,580	6,580	-	6,580	6,580	6,580
08-51520	County Treasurer	282,221	275,865	281,031	281,031	298,492	-	298,492	298,492	298,492
01-51540	Property, Liability, WC Insurance C/O	37,833	129,257	365,178	365,178	356,821	331,821	25,000	356,821	356,821
14-51600	Maintenance - Government Center	451,522	475,243	527,391	524,400	585,407	-	585,407	585,407	585,407
14-51610	Maintenance - Justice Center	420,134	395,654	492,710	489,478	505,964	-	505,964	505,964	505,964
14-51620	Maintenance - Ann St Bldg Complex	-	19,457	114,200	113,983	47,245	-	47,245	47,245	47,245
14-51630	Maintenance - County Office Complex	27,790	28,013	49,300	49,300	49,300	-	49,300	49,300	49,300
14-51640	Maintenance - Courthouse - East Wing	13,227	16,979	16,000	16,000	21,500	-	21,500	21,500	21,500
10-51710	Register of Deeds	249,008	265,970	278,675	276,297	302,656	-	302,656	302,656	302,656
12-51715	Land Info - State C/O	64,462	97,487	95,991	95,991	66,197	66,197	-	66,197	66,197

		1	2	3	4	5	6		7	8	9
		Expenditures 2020	Expenditures 2021	Estimated Expenditures 2022	Adopted Budget 2022	Requested Budget 2023	Funded By			Executive Recommends 2023	Adopted Budget 2023
A/C #	EXPENDITURES Account Description						Non-Levy Request 2023	Levy Request 2023			
12-51715-291	Land Info - WROC Ortholmage Reimb	-	-	-	-	14,104	14,104	-		14,104	14,104
12-51715-291	Land Info - Surveyor Equipment Reserve C/O	-	-	2,472	2,472	1,433	1,433	-		1,433	1,433
12-51715-292	Land Info - Education Grant C/O	1,322	446	869	869	1,016	1,016	-		1,016	1,016
12-51715-293	Land Info - '22 Strategic Init Grant C/O	-	-	-	-	16,100	16,100	-		16,100	16,100
12-51715-294	Land Info - '21 Base Budget Grant C/O	-	17,096	-	-	-	-	-		-	-
12-51715-295	Land Info - '21 Strategic Init Grant C/O	-	52,474	7,386	7,386	-	-	-		-	-
12-51715-298	Land Info - '20 Base Budget Grant C/O	19,765	7,419	10,555	10,555	-	-	-		-	-
12-51720	Land Info - County	195,344	211,103	174,662	174,662	127,233	-	127,233		127,233	127,233
08-51790	Treasurer - Tax Deed Expense	12,020	26,526	31,400	31,400	31,400	-	31,400		31,400	31,400
00-51800	Additional Exp - Prior Years	-	62	-	-	-	-	-		-	-
00-51910	Uncollectible Taxes	21,708	1,236	180,000	5,000	5,000	-	5,000		5,000	5,000
	Total General Government	6,807,629	7,057,137	8,237,951	7,963,709	8,139,511	489,493	7,650,018		8,139,511	8,139,511
PUBLIC SAFETY											
16-52110	Sheriff Department - Administration	966,595	979,596	1,132,757	933,013	1,024,230	-	1,024,230		1,024,230	1,024,230
16-52110	Sheriff Department - Drug Buy Money C/O	15,695	-	157,975	153,413	157,531	157,531	-		157,531	157,531
16-52112	Sheriff Donations C/O	32	145	11,312	6,366	11,210	11,210	-		11,210	11,210
16-52115	Sheriff Department - Spillman Maint C/O	-	-	192,000	192,000	241,000	192,000	49,000		241,000	241,000
16-52120	Sheriff Department - Enforcement/Det/SRO	2,592,513	2,810,324	2,952,480	2,924,516	3,078,078	-	3,078,078		3,078,078	3,078,078
16-52125	Sheriff Department - Project Lifesaver C/O	-	1,546	2,733	2,182	2,593	2,593	-		2,593	2,593
01-52220	Fire Suppression	-	-	500	500	500	-	500		500	500
16-52520	K-9 Unit - C/O	-	-	33,412	16,182	33,412	33,412	-		33,412	33,412
16-52525	Prairie Lake Estates Storm Shelter C/O	116,188	61,610	17,021	38,734	17,021	17,021	-		17,021	17,021
16-52555	Sheriff Department - Hazmat Cleanup C/O	3,786	9,693	9,634	2,803	9,634	9,634	-		9,634	9,634
16-52610	Sheriff Department - Communications Ctr	901,937	952,526	1,023,611	1,006,249	979,887	-	979,887		979,887	979,887
16-52610-016	Sheriff Department - Tower Equip C/O	-	-	72,000	72,000	80,000	72,000	8,000		80,000	80,000
16-52610-019	Sheriff Department - Emergency Mgmt	195,072	150,372	164,753	161,129	169,902	-	169,902		169,902	169,902
16-52610-369	Sheriff Department - E-Dispatch C/O	6,215	-	35	35	-	-	-		-	-
16-52615-019	911 Dispatch System Upgrade Grant	-	125,929	67,206	67,206	16,834	16,834	-		16,834	16,834
16-52710	Sheriff Department - Jail	3,195,448	3,322,769	3,525,398	3,510,089	3,703,888	-	3,703,888		3,703,888	3,703,888
16-52740	Sheriff Department - Inmate Canteen C/O	63,772	106,697	171,873	87,691	171,634	171,634	-		171,634	171,634
	Total Public Safety	8,057,253	8,521,208	9,534,701	9,174,108	9,697,354	683,869	9,013,485		9,697,354	9,697,354
PUBLIC HEALTH & HUMAN SERVICES											
19-54420	B1 Charitable, Penal & Special State Chgs	-	50	-	-	87	-	87		87	87
20-54700	Veteran Service Office	177,540	198,883	212,489	212,256	227,320	-	227,320		227,320	227,320
20-54701	VSO - Aid to Vet's C/O	8,626	11,571	18,340	25,391	25,155	14,180	10,975		25,155	25,155
20-54702	VSO - Care of Vet's Graves C/O	4,809	312	11,020	11,020	14,905	10,705	4,200		14,905	14,905
20-54703	VSO - Donation Aid C/O	5,161	2,856	16,903	13,303	16,711	16,711	-		16,711	16,711
24-54910	WESTCAP Community Action	4,000	4,000	4,000	4,000	4,000	-	4,000		4,000	4,000
06-54920	Food Pantry C/O	26,226	37,335	10,066	10,066	-	-	-		-	-
	Total Public Health & Human Services	226,362	255,007	272,818	276,036	288,178	41,596	246,582		288,178	288,178

		1	2	3	4	5	6	7	8	9
		Expenditures 2020	Expenditures 2021	Estimated Expenditures 2022	Adopted Budget 2022	Requested Budget 2023	Funded By		Executive Recommends 2023	Adopted Budget 2023
							Non-Levy Request 2023	Levy Request 2023		
A/C #	EXPENDITURES Account Description									
CULTURE, RECREATION & EDUCATION										
23-55110	Library	623,351	538,883	578,632	578,632	604,160	-	604,160	604,160	604,160
23-55110	Library Act 420 (Out of Co Pmts)	26,351	31,634	29,383	29,383	28,877	-	28,877	28,877	28,877
24-55120	Historical Museum - Appropriation	38,000	42,000	39,000	39,000	39,000	-	39,000	39,000	39,000
15-55200	County Parks & Recreation	244,589	227,778	260,053	258,535	261,535	-	261,535	261,535	261,535
15-55201	Cumberland Rifle Range	444	444	3,000	3,000	3,000	-	3,000	3,000	3,000
15-55202	Waldo Carlson Boat Launch C/O	-	-	52,224	47,922	56,329	56,329	-	56,329	56,329
15-55203	Arland Rifle Range C/O	68	-	1,557	1,457	1,572	1,572	-	1,572	1,572
15-55204	Silver Lake Assoc C/O	-	-	1,988	1,988	1,988	1,988	-	1,988	1,988
15-55205	Vet's Park Boat Launch C/O	-	-	2,658	1,575	3,510	3,510	-	3,510	3,510
24-55460	County Fair Association - Appropriation	50,000	50,000	50,000	50,000	50,000	-	50,000	50,000	50,000
28-55610	UWEC-BC Campus	100,467	93,030	125,000	125,000	125,000	-	125,000	125,000	125,000
25-55620	UW Extension	164,424	161,468	197,302	197,302	202,676	-	202,676	202,676	202,676
25-55621	UW Extension - Agricultural Agent	3,010	3,514	7,500	7,500	7,500	-	7,500	7,500	7,500
25-55622	UW Extension - Family Living Agent C/O	3,884	5,341	19,812	17,070	21,139	15,139	6,000	21,139	21,139
25-55623	UW Extension - 4-H Agent C/O	7,672	9,318	14,324	13,768	15,806	4,806	11,000	15,806	15,806
25-55626	UW Extension - Ag Commission C/O	2,250	1,500	1,299	1,252	-	-	-	-	-
25-55629	UW Extension - Pesticide C/O	249	450	3,558	2,493	3,498	3,498	-	3,498	3,498
25-55630	UW Extension - Workshops C/O	1,915	2,846	11,317	10,845	11,262	11,262	-	11,262	11,262
25-55634	UW Extension - Shopping Matters Grant C/O	-	38	695	695	695	695	-	695	695
Total Culture, Recreation & Education		1,266,674	1,168,244	1,399,302	1,387,417	1,437,547	98,799	1,338,748	1,437,547	1,437,547
CONSERVATION & DEVELOPMENT										
12-56010	Land Services	805,653	832,804	934,828	856,018	950,325	-	950,325	950,325	950,325
15-56100	County Parks & Rec - Forestry	49,501	50,927	82,622	72,040	83,339	-	83,339	83,339	83,339
12-56211	SWCD - Items For Resale C/O	4,617	2,964	11,128	8,563	5,782	5,782	-	5,782	5,782
12-56212	SWCD - Conservation Reserve C/O	981	46	31,466	27,709	34,394	34,394	-	34,394	34,394
12-56215	SWCD - NR 135 Review Fees	3,355	9,996	11,500	11,500	13,500	-	13,500	13,500	13,500
12-56216	Land Serv - NR-135 Forf Dollars C/O	-	359	3,458	3,458	3,458	3,458	-	3,458	3,458
12-56217	SWCD - Conservation (Client) Payments	65,683	73,748	69,500	69,500	70,000	-	70,000	70,000	70,000
12-56220	SWCD - Land Conservation	20,855	18,620	26,650	26,650	26,750	-	26,750	26,750	26,750
12-56221	SWCD - LCD Equipment C/O	-	69	7,689	7,730	7,347	7,347	-	7,347	7,347
12-56223	SWCD - Red Cedar Lake Shore Fund C/O	-	-	9,391	9,391	8,328	8,328	-	8,328	8,328
12-56224	SWCD - Phosphorus Variance	-	-	39,662	18,560	35,662	35,662	-	35,662	35,662
12-56225	SWCD - LCD Tree Seedlings C/O	12,849	14,278	3,779	3,779	-	-	-	-	-
12-56226	SWCD - LCD Tree Planter C/O	-	-	17,317	16,482	17,317	17,317	-	17,317	17,317
24-56300	West Central WI Regional Planning	30,715	29,332	29,361	29,361	29,789	-	29,789	29,789	29,789
12-56400	Zoning	7,003	12,336	27,560	27,561	26,061	8,786	17,275	26,061	26,061
12-56405	Zoning Violation Forfeitures C/O	-	-	236	236	236	236	-	236	236
12-56410	Zoning - Rural Address Numbering C/O	32,442	3,793	57,963	45,833	60,309	60,309	-	60,309	60,309
12-56415	Zoning - Red Cedar Lake Project C/O	-	-	16,595	16,595	16,595	16,595	-	16,595	16,595
26-56510	Barron Co Housing Authority	1,893	3,077	2,700	2,700	3,500	-	3,500	3,500	3,500
04-56700	Economic Development	108,295	98,000	94,000	94,000	95,000	-	95,000	95,000	95,000

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6 7		8	9
		Expenditures 2020	Expenditures 2021	Estimated Expenditures 2022	Adopted Budget 2022	Requested Budget 2023	Funded By		Executive Recommends 2023	Adopted Budget 2023
							Non-Levy Request 2023	Levy Request 2023		
	Total Conservation & Development	1,143,842	1,150,349	1,477,405	1,347,666	1,487,692	198,214	1,289,478	1,487,692	1,487,692
	OTHER FINANCING SOURCES									
00-59230	Tsf to Debt Serv Fund (per Resolution)	379,665	335,000	246,800	246,800	-	-	-	-	-
	(See summary page - dollars are applied to debt levy)									
	Total Other Financing Sources	379,665	335,000	246,800	246,800	-	-	-	-	-
	Total General Fund	17,881,425	18,486,944	21,168,977	20,395,736	21,050,282	1,511,971	19,538,311	21,050,282	21,050,282
	CONTINGENCY									
101	Contingency Fund	364,610	445,359	1,263,173	1,263,173	1,799,524	-	1,799,524	1,799,524	1,799,524
	Total Contingency Fund	364,610	445,359	1,263,173	1,263,173	1,799,524	-	1,799,524	1,799,524	1,799,524
	SPECIAL REVENUE FUNDS									
201	Jail Assessments	20,000	25,000	25,000	25,000	30,000	30,000	-	30,000	30,000
204-56110	Maintenance of Dams- General	39,814	31,248	40,756	40,756	92,760	50,000	42,760	92,760	92,760
204-56110-438	Maintenance of Dams - Beaver Dam	1,025	4,409	2,700	2,700	1,350	1,350	-	1,350	1,350
204-56110-473	Maintenance of Dams - Rice Lake Dam	22,044	29,220	53,377	53,377	73,093	50,000	23,093	73,093	73,093
206	CDBG #1 - 1982	-	10,863	20,000	20,000	20,000	20,000	-	20,000	20,000
208	CDBG #2 - 2000	24,620	388	30,000	30,000	30,000	30,000	-	30,000	30,000
210	Recycling	543,287	895,660	807,591	803,653	741,554	741,554	-	741,554	741,554
211	DHHS - Adult Protection Services	665,367	690,551	680,660	680,660	697,660	629,660	68,000	697,660	697,660
211	DHHS - Child & Families & Youth Aids	5,669,596	5,975,376	6,637,032	6,637,032	6,097,035	2,924,391	3,172,644	6,097,035	6,097,035
211	DHHS - Board 51 Behavioral Health	5,162,241	6,236,207	5,872,562	5,872,562	7,482,833	5,316,863	2,165,970	7,482,833	7,482,833
211	DHHS - Public Health	2,907,816	2,381,325	1,979,806	1,979,806	2,195,088	1,380,925	814,163	2,195,088	2,195,088
211	DHHS - Income Maintenance	1,303,225	1,394,397	1,451,455	1,451,455	1,440,834	1,038,667	402,167	1,440,834	1,440,834
213	Child Support Agency	762,249	802,281	881,212	881,212	916,322	718,879	197,443	916,322	916,322
216	Aging Disability Resource Ctr - (ADRC)	1,654,098	1,747,022	1,666,479	1,666,479	1,453,200	1,252,947	200,253	1,453,200	1,453,200
220	Fleet Vehicle Account	68,630	33,887	84,479	61,700	69,100	39,100	30,000	69,100	69,100
221	Recreation Officer	97,606	105,468	114,757	114,757	123,054	50,000	73,054	123,054	123,054
222	Animal Control	124,820	108,638	126,745	126,745	131,768	45,900	85,868	131,768	131,768
231	Programs on Aging	1,239,824	1,322,555	134,492	1,338,695	1,521,798	1,145,475	376,323	1,521,798	1,521,798
231	Elderly & Handicapped Transportation	165,646	198,012	200,030	200,030	213,909	167,346	46,563	213,909	213,909
240	Wildlife Habitat	560	700	760	760	760	760	-	760	760
241	State Aid Forestry Fund	8,400	1,600	16,000	16,000	5,000	5,000	-	5,000	5,000
242	State Aid Snowmobile Trails	131,018	91,947	90,990	90,990	101,280	101,280	-	101,280	101,280
243	Forestry Projects	-	-	-	-	-	-	-	-	-
244	State Aid ATV Trails	160,281	148,732	87,020	87,020	83,500	83,500	-	83,500	83,500
	Total Special Revenue Funds	20,772,167	22,235,486	21,003,903	22,181,389	23,521,898	15,823,597	7,698,301	23,521,898	23,521,898
	DEBT SERVICE FUNDS									
302	GO Spillman Software - Sheriff	422,307	-	-	-	-	-	-	-	-
303	GO State Trust Fund - WTE	111,361	445,186	-	-	-	-	-	-	-
304	GO Highway Facility Bonds 2020B	153,015	-	2,082,752	2,082,752	1,582,869	-	1,582,869	1,582,869	1,582,869

		1	2	3	4	5	6	7	8	9
		Expenditures 2020	Expenditures 2021	Estimated Expenditures 2022	Adopted Budget 2022	Requested Budget 2023	Funded By		Executive Recommends 2023	Adopted Budget 2023
							Non-Levy Request 2023	Levy Request 2023		
A/C #	EXPENDITURES Account Description									
305	Honeywell HVAC Upgrade - UWEC-BC	658,170	658,170	658,170	658,170	-	-	-	-	-
309	Judicial Center Refinancing 2020A	3,945,151	1,552,162	809,780	809,780	-	-	-	-	-
310	Electrical Gen Bonds Series 2010A	269,550	273,975	272,350	272,350	-	-	-	-	-
	Total Debt Service Funds	5,137,247	2,929,493	3,823,052	3,823,052	1,582,869	-	1,582,869	1,582,869	1,582,869
CAPITAL OUTLAY										
403	American Rescue Plan Act	-	157,211	4,507,258	-	-	-	-	-	-
404	Capital Improvement Capital Outlay	1,114,072	780,952	2,630,757	1,997,000	1,459,000	959,000	500,000	1,459,000	1,459,000
405	Highway Facility Construction	-	10,945,805	14,174,195	-	-	-	-	-	-
	Total Capital Outlay	1,114,072	11,883,968	21,312,210	1,997,000	1,459,000	959,000	500,000	1,459,000	1,459,000
701	INTERNAL SERVICE FUND - HIGHWAY									
531XX	Admin/Ops Mgr/Engineer/Radio/Liability	613,990	751,444	641,748	712,875	740,331	125,831	614,500	740,331	740,331
532XX	Operation of Pits, Quarries & Bituminous	2,649,601	3,451,324	3,954,408	3,044,150	3,744,955	3,744,955	-	3,744,955	3,744,955
53281	Equipment Purchases	1,727,430	1,331,780	1,356,128	1,332,000	1,402,000	270,000	1,132,000	1,402,000	1,402,000
53311	CTHS Routine Maintenance	1,358,628	1,376,337	1,167,851	1,172,640	1,361,194	801,194	560,000	1,361,194	1,361,194
53312	CTHS Routine Maintenance - Signs	92,639	120,668	120,705	104,710	115,000	-	115,000	115,000	115,000
53313	County Bridges	80,198	39,849	50,736	61,790	62,000	-	62,000	62,000	62,000
53314	Winter Maintenance - Snow & Ice	949,621	880,594	1,216,002	1,086,560	1,284,992	758,044	526,948	1,284,992	1,284,992
53321-22	STHS Maintenance	1,717,588	1,593,176	1,849,547	1,936,474	1,831,199	1,831,199	-	1,831,199	1,831,199
53330-53331	Municipal Work	3,843,286	5,817,451	4,209,048	3,959,150	4,572,603	4,572,603	-	4,572,603	4,572,603
53351	Federal Aid Road Construction	1,363,767	111,485	1,255,000	1,255,000	891,000	891,000	-	891,000	891,000
53383	CHI/LRIP Projects	106,074	772,330	803,586	934,558	150,000	150,000	-	150,000	150,000
53385	County Aid Bridges	292,251	306,056	290,000	270,000	270,000	70,000	200,000	270,000	270,000
534XX	County Road Construction	2,310,640	1,663,951	2,876,673	2,134,200	2,820,000	1,900,000	920,000	2,820,000	2,820,000
59210	Indirect Costs	230,167	236,042	267,580	267,580	235,594	-	235,594	235,594	235,594
	Total Internal Service Fund	17,335,880	18,452,487	20,059,012	18,271,687	19,480,868	15,114,826	4,366,042	19,480,868	19,480,868
703	ENTERPRISE FUND - Waste To Energy									
	Salaries & Fringe Benefits	1,599,271	1,426,252	1,598,671	1,598,671	1,709,171	1,709,171	-	1,709,171	1,709,171
	Repairs and Maintenance	663,943	537,542	590,000	590,000	419,975	419,975	-	419,975	419,975
	Ash Disp/Flue Gas, Analysis, By-Pass, E-Waste	852,565	823,438	723,000	723,000	637,250	637,250	-	637,250	637,250
	Water Treatment	105,125	60,885	40,000	40,000	75,000	75,000	-	75,000	75,000
	Depreciation	511,547	124,588	171,346	171,346	264,431	264,431	-	264,431	264,431
	Fuel	41,192	52,379	44,000	44,000	53,000	53,000	-	53,000	53,000
	Utilities	35,854	45,428	40,000	40,000	58,500	58,500	-	58,500	58,500
	Environmental/Engineering/Inspection Fees	34,187	27,579	42,000	42,000	39,500	39,500	-	39,500	39,500
	All other expenses	233,288	131,041	150,650	150,650	263,250	263,250	-	263,250	263,250
	Indirect Costs Payable to G/F	95,188	89,810	93,033	93,033	89,923	89,923	-	89,923	89,923
	New Equipment Purchases	260,349	544,871	5,000	5,000	7,500	7,500	-	7,500	7,500
	Debt Service	46,905	29,103	13,850	13,850	-	-	-	-	-
	Total Enterprise Fund	4,479,414	3,892,914	3,511,550	3,511,550	3,617,500	3,617,500	-	3,617,500	3,617,500

A/C #	EXPENDITURES Account Description	1	2	3	4	5	6 7		8	9
		Expenditures 2020	Expenditures 2021	Estimated Expenditures 2022	Adopted Budget 2022	Requested Budget 2023	Funded By		Executive Recommends 2023	Adopted Budget 2023
							Non-Levy Request 2023	Levy Request 2023		
	Acid Gas Removal System	-	-	1,500,000	1,500,000	-	-	-	-	-
	Total Enterprise Fund	4,479,414	3,892,914	5,011,550	5,011,550	3,617,500	3,617,500	-	3,617,500	3,617,500
	EXPENDABLE TRUST FUND									
801-00	Dog License	24,312	23,293	24,400	24,400	24,000	24,000	-	24,000	24,000
802-12	State Aid WI Fund Sanitary System	6,456	-	12,000	12,000	-	-	-	-	-
803-29	Wildlife Damage	31,359	27,629	30,000	30,000	30,000	30,000	-	30,000	30,000
	Total Expendable Trust Fund	62,127	50,922	66,400	66,400	54,000	54,000	-	54,000	54,000
	GRAND TOTAL EXPENDITURES	67,146,942	78,377,575	93,708,277	73,009,987	72,565,941	37,080,894	35,485,047	72,565,941	72,565,941

Departmental Summary
Supplement to the 2023 Budget

Summary	Non- Departmental	County Board	Courts	Administration	Economic Development	Medical Examiner
	100-00	100-01	100-02	100-04	100-04-56700	100-05

Revenues

General Property Tax Levy	-5,118,516	306,552	1,060,728	1,288,074	95,000	87,884
Other Taxes	53,620					
Intergovernmental Revenues	2,900,186		278,000			
Licenses and Permits						
Fines, Forfeits & Penalties			137,000			
Public Charges for Services			289,500	12,000		80,000
Intergovernment Charges for Svcs						
Miscellaneous Revenues	415,441		35,000			
Other Financing Sources	1,754,269	343,297	25,805	20,587		
Total Revenues	5,000	649,849	1,826,033	1,320,661	95,000	167,884

Expenditures

Wages		82,700	823,086	851,703		89,347
Benefits		6,272	401,909	340,571		12,487
Operating	5,000	560,877	601,038	128,387	95,000	66,050
Debt						
Capital Outlay						
Total Expenditures	5,000	649,849	1,826,033	1,320,661	95,000	167,884

Departmental Summary
Supplement to the 2023 Budget

Summary	County Clerk	Technology	Treasurer	District Attorney	Register of Deeds	Land Services	Maintenance
	100-06	100-07	100-08	100-09	100-10	100-12	100-14

Revenues

General Property Tax Levy	309,922	891,395	-284,308	450,260	-72,344	610,483	1,099,416
Other Taxes			304,000		140,000		
Intergovernmental Revenues				48,330		233,000	
Licenses and Permits						328,000	
Fines, Forfeits & Penalties			100				
Public Charges for Services	15,000			550	235,000	1,600	
Intergovernment Charges for Svcs		12,900	1,400			32,000	
Miscellaneous Revenues			308,700				110,000
Other Financing Sources		954				297,064	
Total Revenues	324,922	905,249	329,892	499,140	302,656	1,502,147	1,209,416

Expenditures

Wages	125,817	428,089	178,306	316,424	174,466	779,576	243,031
Benefits	68,685	173,170	97,732	144,016	100,940	340,255	83,285
Operating	130,420	303,990	53,854	38,700	27,250	382,316	883,100
Debt							
Capital Outlay							
Total Expenditures	324,922	905,249	329,892	499,140	302,656	1,502,147	1,209,416

Departmental Summary
Supplement to the 2023 Budget

Summary	Parks & Rec	Sheriff	Emergency Mgmt	B1 Charitable	Veteran's	Library Approp	Appropriations
	100-15	100-16	100-16-019	100-19	100-20	100-23	100-24

Revenues

General Property Tax Levy	63,874	8,601,562	101,902	87	229,845	633,037	122,789
Other Taxes							
Intergovernmental Revenues		23,800	68,000		12,650		
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services	279,500	112,500					
Intergovernment Charges for Svcs		105,721					
Miscellaneous Revenues	4,500						
Other Financing Sources	63,399	640,380	43,489		41,596		
Total Revenues	411,273	9,483,963	213,391	87	284,091	633,037	122,789

Expenditures

Wages	104,793	4,871,990	103,475		159,700		
Benefits	39,742	2,133,155	28,127		60,020		
Operating	266,738	2,478,818	81,789	87	64,371	633,037	122,789
Debt							
Capital Outlay							
Total Expenditures	411,273	9,483,963	213,391	87	284,091	633,037	122,789

Departmental Summary
Supplement to the 2023 Budget

Summary	Extension	Housing Authority	UW-Barron County	Corporation Counsel	Contingency	Jail Assess	Sales Tax
	100-25	100-26	100-28	100-31	101	201	202

Revenues

General Property Tax Levy	225,176	3,500	125,000	364,726	1,799,524		-5,345,000
Other Taxes							4,250,000
Intergovernmental Revenues							
Licenses and Permits							
Fines, Forfeits & Penalties							
Public Charges for Services	2,000						
Intergovernment Charges for Svcs							
Miscellaneous Revenues				8,000			
Other Financing Sources	35,400					30,000	1,095,000
Total Revenues	262,576	3,500	125,000	372,726	1,799,524	30,000	0

Expenditures

Wages	39,864			258,089			
Benefits	13,812			104,887			
Operating	208,900	3,500	125,000	9,750	1,799,524	30,000	
Debt							
Capital Outlay							
Total Expenditures	262,576	3,500	125,000	372,726	1,799,524	30,000	0

Departmental Summary
Supplement to the 2023 Budget

Summary	Maintenance of Dams	CDBG 1982	CDBG 2000	Recycling	DHHS	Child Support	ADRC
	204	206	208	210	211	213	216

Revenues

General Property Tax Levy	65,853				6,622,944	197,443	200,253
Other Taxes	32,200						
Intergovernmental Revenues				88,000	10,698,996	706,679	1,252,947
Licenses and Permits					275,560		
Fines, Forfeits & Penalties					47,300		
Public Charges for Services				609,600	262,650		
Intergovernment Charges for Svcs							
Miscellaneous Revenues		300	100	50,000	6,000	2,200	
Other Financing Sources	69,150	19,700	29,900	-6,046		10,000	
Total Revenues	167,203	20,000	30,000	741,554	17,913,450	916,322	1,453,200

Expenditures

Wages	16,067			266,515	5,653,226	463,030	685,220
Benefits	1,986			83,815	2,612,880	260,869	295,404
Operating	149,150	20,000	30,000	391,224	9,647,344	192,423	472,576
Debt							
Capital Outlay							
Total Expenditures	167,203	20,000	30,000	741,554	17,913,450	916,322	1,453,200

Departmental Summary
Supplement to the 2023 Budget

Summary	Fleet	Recreation Deputy	Animal Control	Aging	Wildlife Habitat	Forestry	Snow Trails
	220	221	222	231	240	241	242

Revenues

General Property Tax Levy	30,000	73,054	85,868	422,886			
Other Taxes							
Intergovernmental Revenues		50,000		653,177	760	5,000	101,280
Licenses and Permits			2,900				
Fines, Forfeits & Penalties							
Public Charges for Services				588,161			
Intergovernment Charges for Svcs	3,000						
Miscellaneous Revenues							
Other Financing Sources	36,100		43,000	71,483			
Total Revenues	69,100	123,054	131,768	1,735,707	760	5,000	101,280

Expenditures

Wages		80,265	76,836	663,622			
Benefits		19,071	18,308	195,014			
Operating	69,100	23,718	36,624	877,071	760	5,000	101,280
Debt							
Capital Outlay							
Total Expenditures	69,100	123,054	131,768	1,735,707	760	5,000	101,280

Departmental Summary
Supplement to the 2023 Budget

Summary	ATV Trails	GO Highway Facility 2020B	Capital Improvement	Highway	Waste to Energy	Dog License	Wildlife Damage
	244	304	404	701	703	801	803

Revenues

General Property Tax Levy		1,582,869	500,000	4,366,042			
Other Taxes							
Intergovernmental Revenues	83,500			1,309,419			30,000
Licenses and Permits						24,000	
Fines, Forfeits & Penalties							
Public Charges for Services					3,584,000		
Intergovernment Charges for Svcs				6,709,302			
Miscellaneous Revenues				4,055,105	33,500		
Other Financing Sources			959,000	3,041,000			
Total Revenues	83,500	1,582,869	1,459,000	19,480,868	3,617,500	24,000	30,000

Expenditures

Wages				3,677,613	1,216,728		
Benefits				1,612,612	488,943		
Operating	83,500			12,788,643	1,911,829	24,000	30,000
Debt		1,582,869					
Capital Outlay			1,459,000	1,402,000			
Total Expenditures	83,500	1,582,869	1,459,000	19,480,868	3,617,500	24,000	30,000

***Departmental Summary
Supplement to the 2023 Budget***

Summary	Totals

Revenues

General Property Tax Levy	21,797,780
Other Taxes	4,779,820
Intergovernmental Revenues	18,543,724
Licenses and Permits	630,460
Fines, Forfeits & Penalties	184,400
Public Charges for Services	6,072,061
Intergovernment Charges for Svcs	6,864,323
Miscellaneous Revenues	5,028,846
Other Financing Sources	8,664,527
Total Revenues	72,565,941

Expenditures

Wages	22,429,578
Benefits	9,737,967
Operating	35,954,527
Debt	1,582,869
Capital Outlay	2,861,000
Total Expenditures	72,565,941

**Barron County Personnel Requests
Supplement to the 2023 Budget**

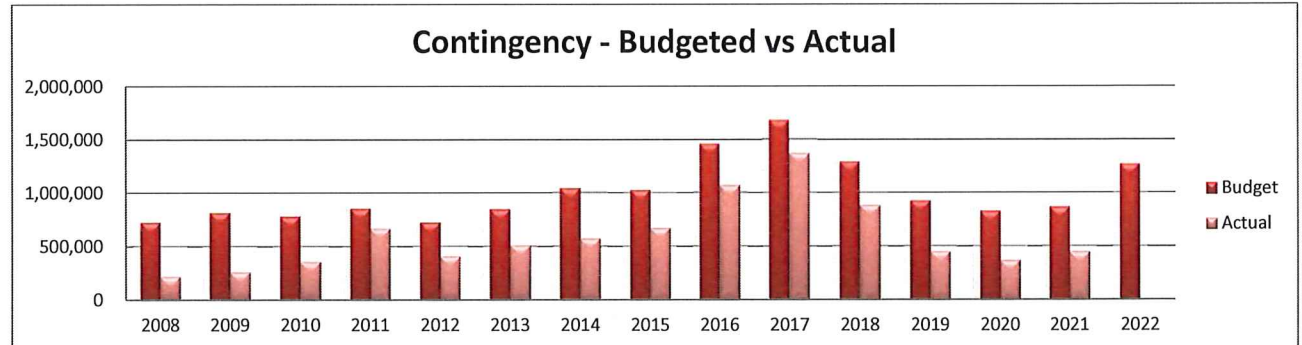
		Total Cost	New Tax Levy	Fed/State & Other Funding Sources	Reallocation of Funds
ADRC					
	Increase Elderly Benefit Specialist .6 FTE to 1 FTE	45,654	27,393	18,261	
Total ADRC		45,654	27,393	18,261	
DHHS					
	CCS/CLTS Child SW II - 1 FTE Position 1/1/23-12/31/23	98,851	29,620	69,231	
	CCS/CLTS Child SW II - 1 FTE Position 7/1/23-12/31/23	50,836	15,000	35,836	
	Co-Responder - 1 FTE Position Currently Grant Funded thru 3/31/23 as LTE Funding Listed from 4/1-12/31/23 Use of Opioid Settlement Dollars if Approved	57,665	-	57,665	
Total DHHS		207,352	44,620	162,732	
Highway					
	Operator I - 2 FTE Positions	170,178	-	90,194	79,984
	Operator II - 2 FTE Positions	178,707		94,715	83,992
	Positions in Lieu of 4 LTEs Work Performed on Maintenance Contracts No New Tax Levy Needed.				
Total Highway		348,885	-	184,909	163,976
Total		601,891	72,013	365,902	163,976

Barron County Contingency Fund Supplement to the 2023 Budget

2023 CONTINGENCY FUND REQUESTS

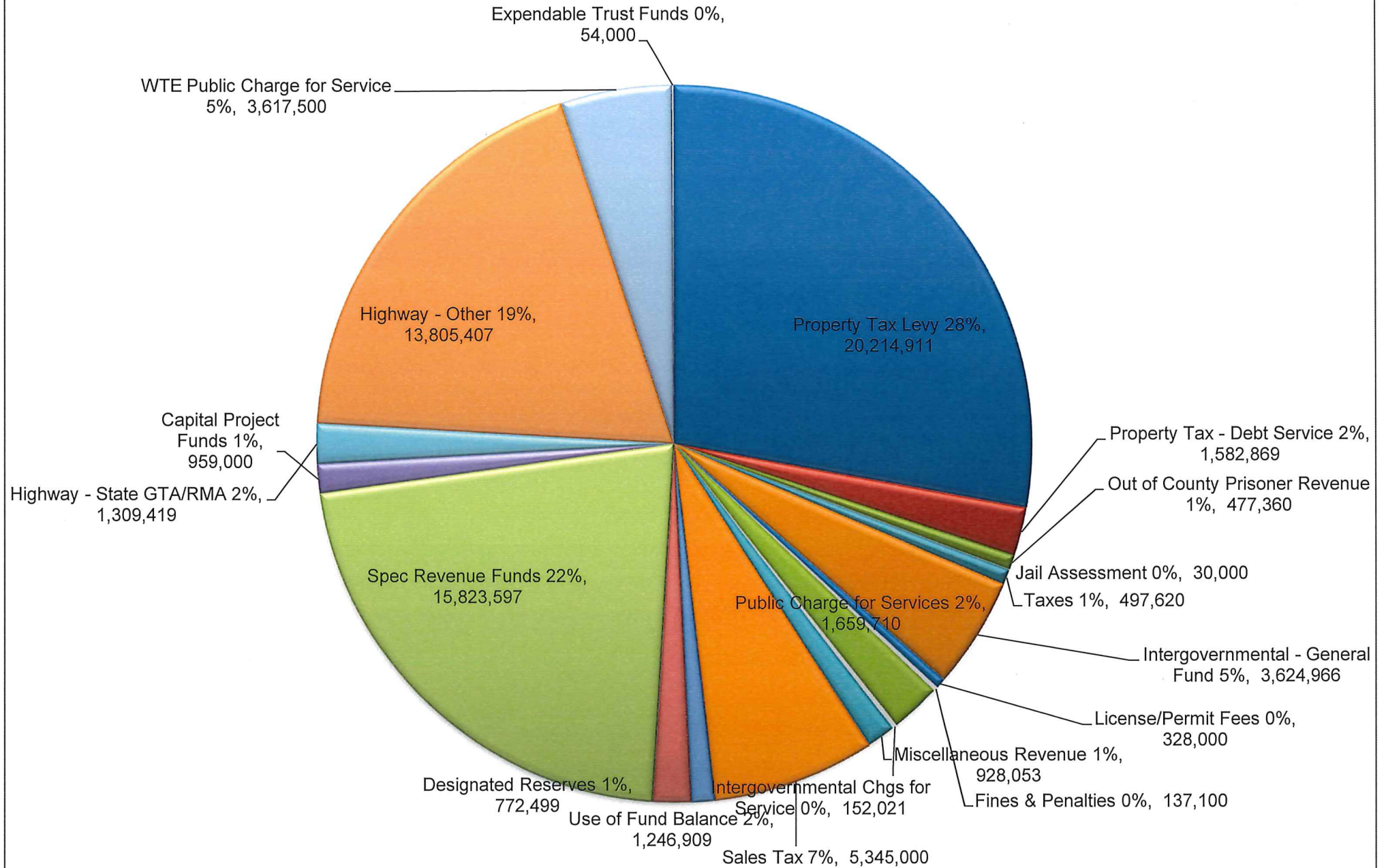
		Proposed	Executive Recommendation	Board Approved
Contingency		94,500	94,500	94,500
Employee Payouts - Retirements, Resignations		100,000	100,000	100,000
Health Insurance Qualifying Plan Changes		75,000	75,000	75,000
Health Insurance Increases	9%	525,000	525,000	525,000
COLA (Includes Estimated FICA/Medicare/WRS)	4%	889,524	889,524	889,524
New for 2023 - Includes MOW Casual Drivers				
Position Replacement Training		15,000	15,000	15,000
Roll Call Pro Voting System		25,000	25,000	25,000
Groundwater Study		60,000	60,000	60,000
FBI Academy Training - Sheriff Staff		5,000	5,000	5,000
Snowmobile Club Alliance Funding	Seed Money - Tsf Only If Needed	5,000	5,000	5,000
Forestry - Beaver Control		5,500	5,500	5,500
		<u>1,799,524</u>	<u>1,799,524</u>	<u>1,799,524</u>

Budget Year	Total Tax Levy	Adopted Contingency Fund	Actual Spent
2008	16,066,715	719,816	214,682
2009	16,497,625	811,709	256,201
2010	16,889,289	776,000	354,218
2011	17,227,317	850,577	666,467
2012	17,571,099	719,238	403,581
2013	17,747,703	841,038	507,831
2014	18,152,552	1,042,500	569,832
2015	19,174,143	1,025,000	669,614
2016	19,569,260	1,455,000	1,067,758
2017	20,210,095	1,675,000	1,369,842
2018	20,916,813	1,285,000	880,765
2019	21,315,394	920,000	449,405
2020	21,955,284	824,066	364,610
2021	22,199,961	863,000	445,359
2022	22,425,616	1,263,173	

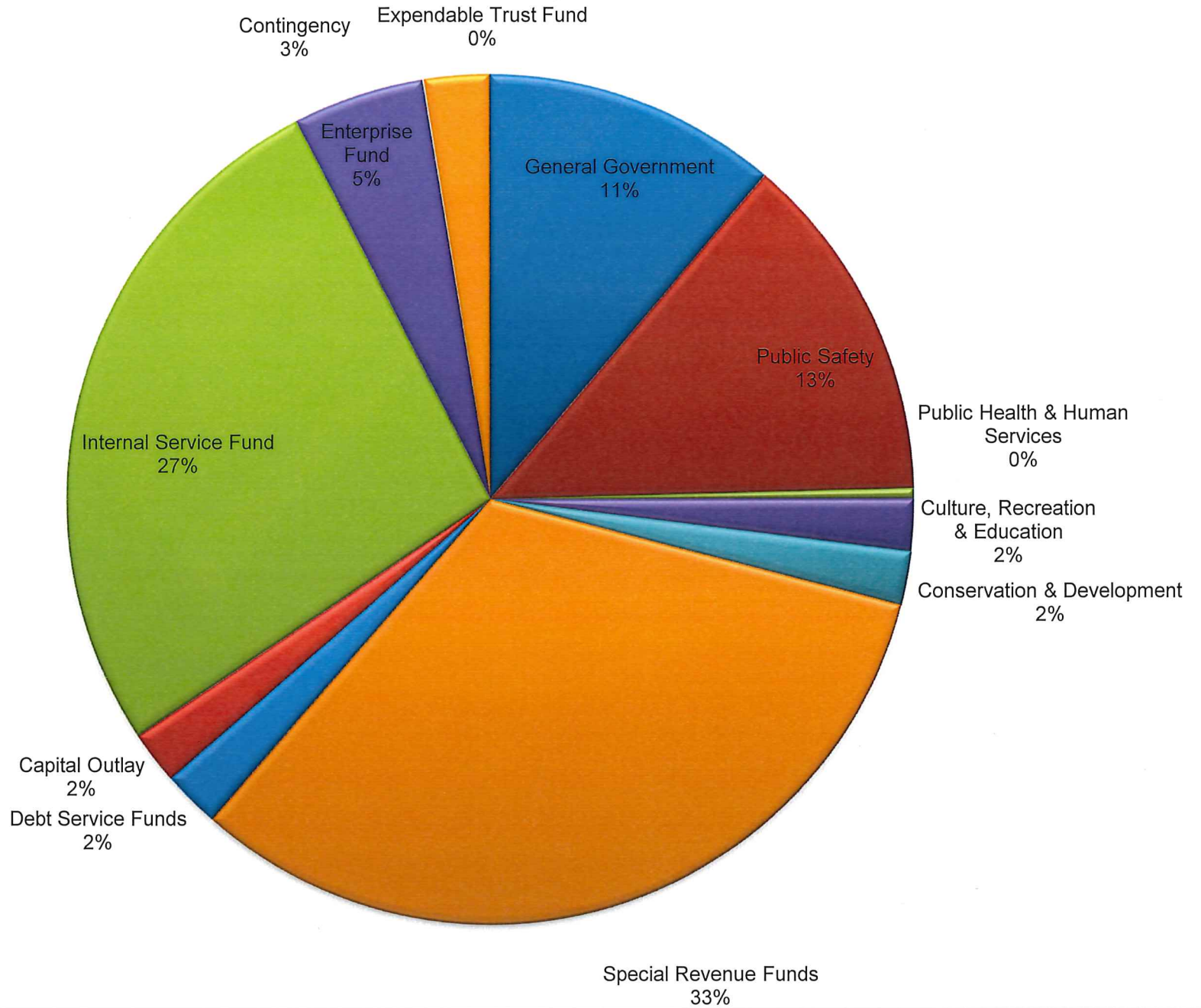


****Unused Contingency Returned to General Fund Unassigned Fund Balance**

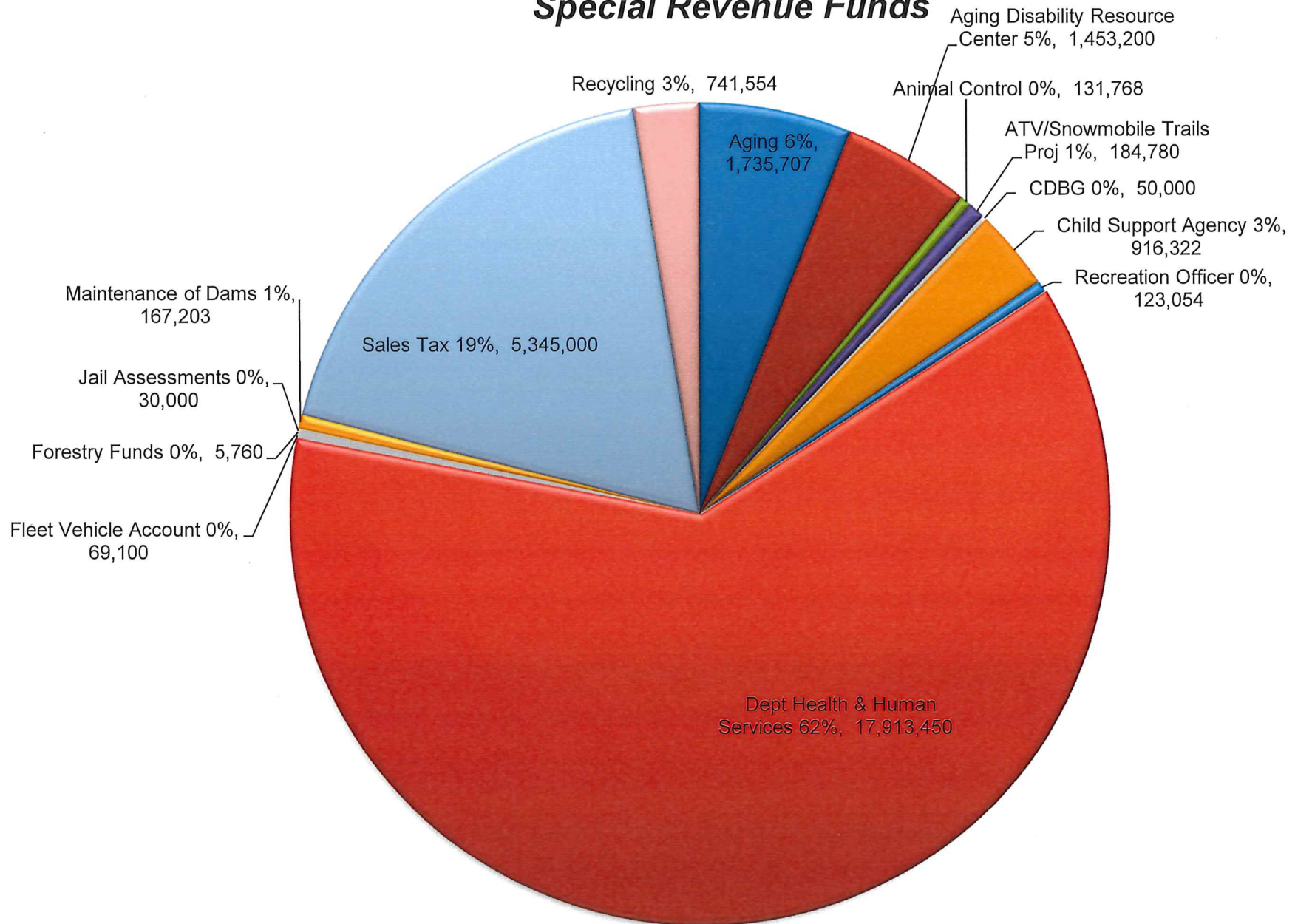
Revenues by Funding Source



Budget by Function



Special Revenue Funds



Barron County, Barron Wisconsin
Explanation of Excess Fund Balance - as of 12/31/2021

2020 Audited Fund Balance	\$	9,462,281		Expenditures
				\$ 22,792,156
Revenues	\$	2,626,286		
County Commitments/Assignments	\$	20,677,813		
Released Commitments/Assignments	\$	(2,874,074)		
Expenditures	\$	(20,026,903)		
2021 Audited Fund Balance	\$	9,865,403	41.8%	\$ 23,592,899

**Includes 2021 funds returned to G/F - Contingency \$417,641, ADRC \$54,578, Child Support \$34,231, DHHS \$293,741

To Be Unassigned:

Uncommit DA Special Prosecutor - Per DA, Using Current Staff	40,000
2022 TAP Grant Budget in Contingency - \$\$ Not Needed	16,000

For Consideration:

2021 Out of County Prisoner Revenue Applied to 2023 Sheriff Dept Budget	477,360	
2021 Excess Fund Balance Applied to 2023 County Budget	\$	1,246,909
Upcoming STP Projects	\$	900,000
	\$	7,297,134
		31%

Per the County Board Rules and Procedures, the County will maintain a cash flow reserve in the amount not less than 25% or more than 33% of the annual budgeted expenditure of the General Fund.

Advantages of Maintaining a Healthy Fund Balance:

- * Mitigates current/future risks - revenue delays & shortfalls, unexpected expenditures
- * Aids in establishing stable budgets & tax rates
- * Factors into bonding projects & establishing a strong bond rating

Barron County Indirect Costs Supplement to the 2023 Budget

Department

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Child Support	104,252	114,496	113,936	117,414	87,088
Human Services	900,223	988,440	1,243,498	1,378,243	1,209,239
Aging & Nutrition	133,611	143,240	141,660	147,076	98,468
ADRC	146,764	162,739	193,476	157,556	123,161
Highway	186,369	230,167	236,042	267,580	235,594
Solid Waste	244,399	190,375	179,620	186,066	179,847
Total	1,715,617	1,829,457	2,108,232	2,253,935	1,933,398

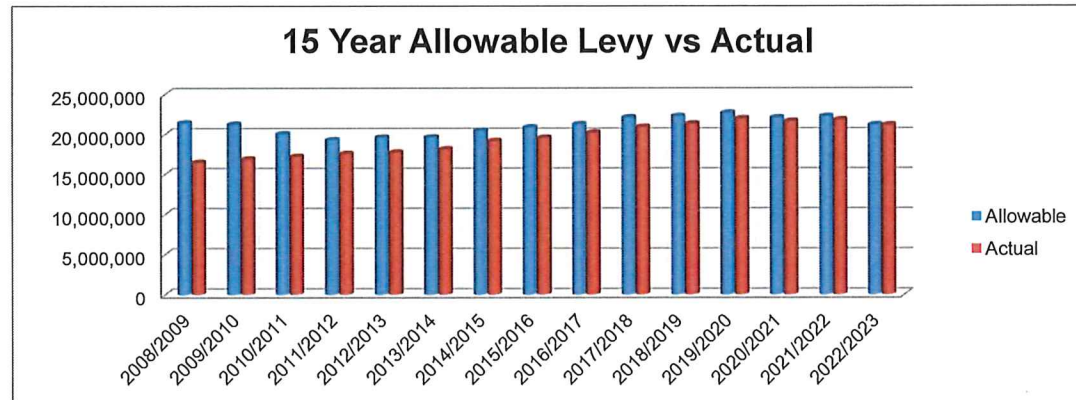
Per Revenue Spreadsheet

DHHS/Aging/ADRC/CSA	01-43211-000	1,284,850	1,408,915	1,692,570	1,800,289	1,517,957
Highway	01-49220-701	186,369	230,167	236,042	267,580	235,594
Waste to Energy/Recycling	01-49220-703	244,399	190,375	179,620	186,066	179,847
Total		1,715,618	1,829,457	2,108,232	2,253,935	1,933,398

Increase/(Decrease)	113,839	278,775	145,703	(320,537)
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Barron County 15 Year Allowable Levy vs Actual Supplement to the 2023 Budget

	Allowable Levy	Actual Levy	
2008/2009	21,429,188	16,497,625	-4,931,563
2009/2010	21,252,716	16,889,289	-4,363,427
2010/2011	20,052,992	17,227,317	-2,825,675
2011/2012	19,307,044	17,571,099	-1,735,945
2012/2013	19,631,789	17,747,703	-1,884,086
2013/2014	19,657,565	18,152,552	-1,505,013
2014/2015	20,468,034	19,174,143	-1,293,891
2015/2016	20,846,954	19,569,260	-1,277,694
2016/2017	21,247,314	20,210,095	-1,037,219
2017/2018	22,087,857	20,916,813	-1,171,044
2018/2019	22,255,124	21,315,394	-939,730
2019/2020	22,662,099	21,955,284	-706,815
2020/2021	22,058,557	21,629,444	-429,113
2021/2022	22,228,979	21,817,601	-411,378
2022/2023	21,167,126	21,164,743	-2,383



**Includes annual Library Levy exempt from being included in levy limits per Wi. Stat. 66.0602(3)(e)4.

Barron County - 2022 Levy Limit Worksheet

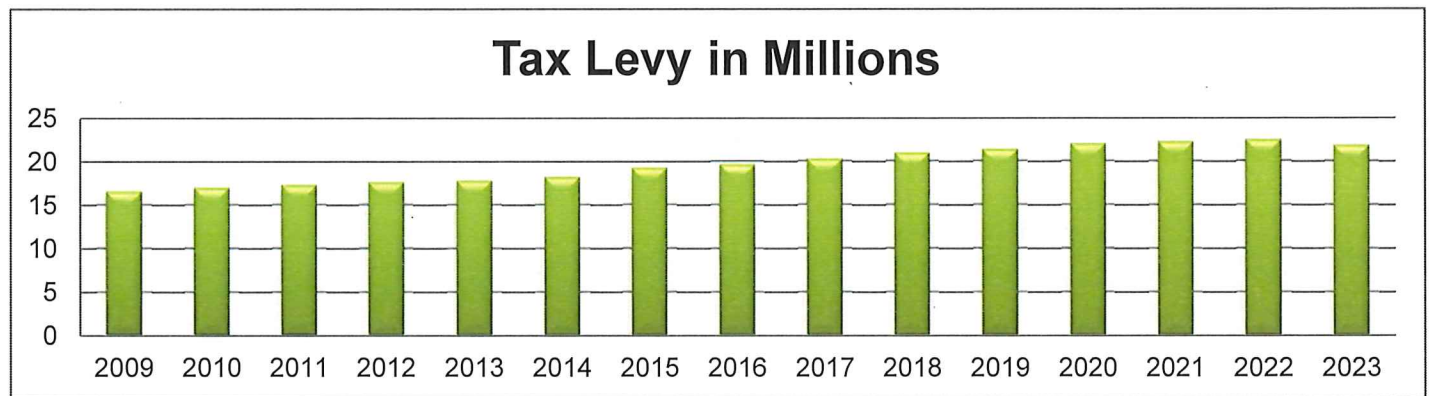
Personal Property Aid each year is \$71,150.97 +/- TID Adjustments

Net New Construction	6	0.932%	1.119%	1.226%
Net New Construction	6	180,380	214,710	238,057
Personal Property Aid	1,8	56,794.75	79,388.28	71,150.97

	Approved Levy	Approved Levy	Approved Levy
<i>Determination of 2021 Payable 2022 Allowable Levy Limit</i>	2020 for 2021	2020 for 2021	2022 for 2023
<u>1</u> 2021 Payable 2022 Actual Levy Plus Personal Property Aid (\$71,150.97)	21,376,733	21,686,188	21,888,752
<u>3</u> Exclude Prior Year Levy for New General Obligation Debt Authorized after July 1, 2005	(2,369,387)	(2,498,513)	(2,471,401)
<u>4</u> 2021 Payable 2022 Adjusted Actual County Levy	19,007,346	19,187,675	19,417,351
<u>5</u> 0.00% Growth plus Terminated TID% () plus TID Subtraction % (0.00) Applied to 2021 Adj Actual Levy	19,010,577	19,202,641	19,417,351
<u>6</u> Net New Construction 1.23% plus Terminated TID %() plus TID Subtraction % () Applied	19,187,726	19,417,351	19,655,408
<u>7</u> Greater of Line 5 or 6	19,187,726	19,417,351	19,655,408
<u>8</u> 2022 Levy Limit before Adjustments less 2023 Person Property Aid (\$)	19,130,931	19,346,200	19,584,257
<u>9</u> Adjust In			
General Obligation Debt authorized after July 1, 2005.	2,498,513	2,471,401	1,580,486
<u>10</u> 2021 Payable 2022 Allowable Levy (Does not include Library Levy)	*** 21,629,444	21,817,601	21,164,743
Add on Library Levy	570,517	608,015	633,037
Total Levy	22,199,961	22,425,616	21,797,780
Amount Below Allowable Levy	429,113	411,378	2,383

Barron County 15 Year Historical Analysis of Tax Levy Supplement to the 2023 Budget

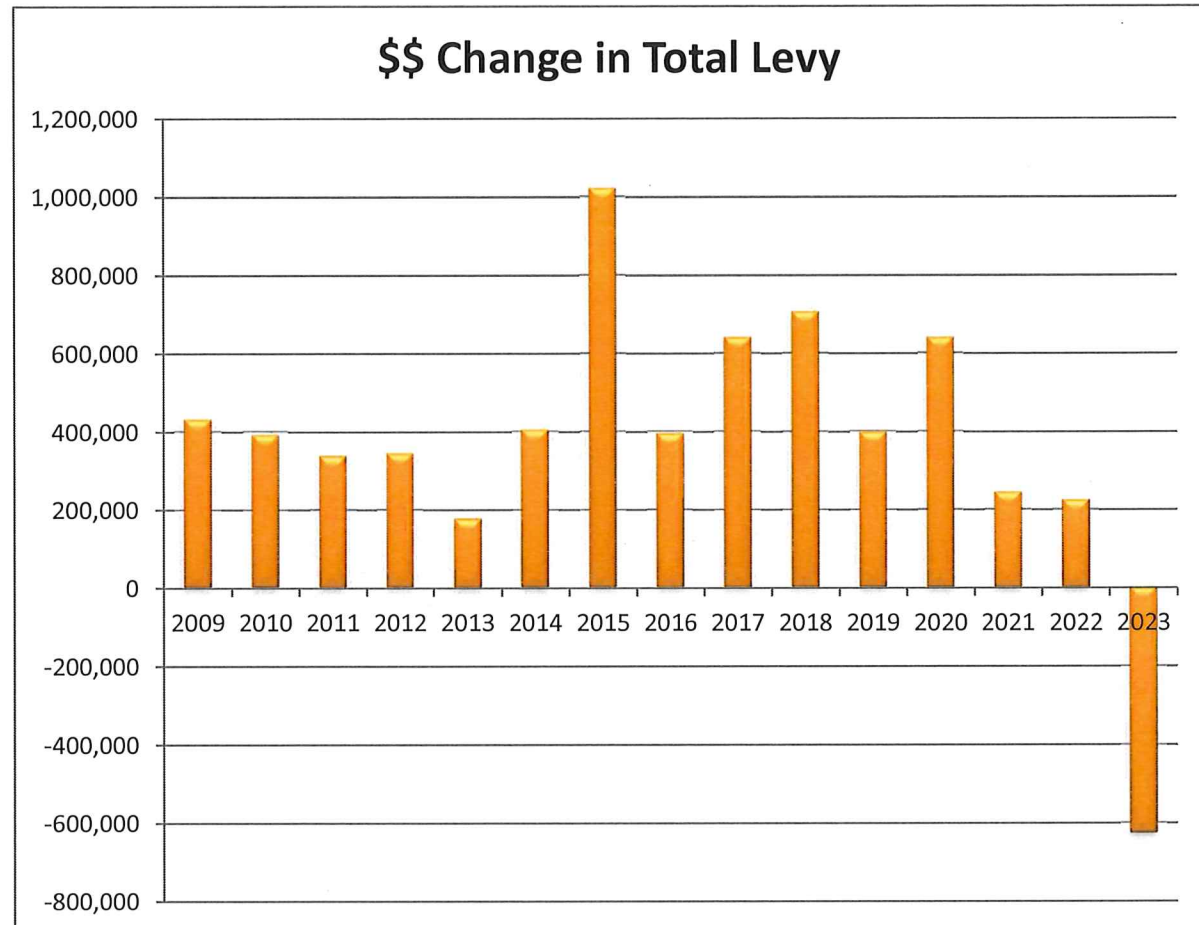
Budget Year	Tax Levy
2009	16,497,625
2010	16,889,289
2011	17,227,317
2012	17,571,099
2013	17,747,703
2014	18,152,552
2015	19,174,143
2016	19,569,260
2017	20,210,095
2018	20,916,813
2019	21,315,394
2020	21,955,284
2021	22,199,961
2022	22,425,616
2023	21,797,780



Barron County 15 Year Historical Analysis of Change in Levy from Prior Year

Supplement to the 2023 Budget

Year	Change in Levy from Prior Year	
2009	430,957	2.68%
2010	391,664	2.37%
2011	338,028	2.00%
2012	343,782	2.00%
2013	176,604	1.01%
2014	404,849	2.28%
2015	1,021,591	5.63%
2016	395,117	2.06%
2017	640,835	3.27%
2018	706,718	3.50%
2019	398,581	1.91%
2020	639,890	3.00%
2021	244,677	1.11%
2022	225,655	1.02%
2023	-627,836	-2.80%
Average	403,213	2.26%



15 Year Historical Budget Summary Supplement to the 2023 Budget

	2009 Adopted	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted	2016 Adopted	2017 Adopted	2018 Adopted	2019 Adopted	2020 Adopted	2021 Adopted	2022 Adopted	2023 Adopted
Total Expenditures	28,418,508	28,574,317	31,658,619	26,579,745	25,974,917	27,455,198	28,859,798	30,112,813	31,251,133	32,048,319	32,934,232	34,366,857	34,108,095	\$ 35,601,426	\$ 35,485,047
Total Revenues	11,920,883	11,685,028	14,431,302	9,008,646	8,227,214	9,302,646	9,685,655	10,543,553	11,041,038	11,131,506	11,618,838	12,411,573	11,908,134	\$ 13,175,810	\$ 13,687,267
Total Tax Levy	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961	22,425,616	21,797,780
Operating Levy	14,300,976	14,634,063	15,066,469	15,411,130	15,643,531	16,397,623	16,782,070	17,186,872	17,999,431	18,246,680	18,637,676	19,278,747	19,632,335	\$ 19,814,637	\$ 20,214,911
Debt Levy	2,196,649	2,255,226	2,160,848	2,159,969	2,104,172	1,754,929	2,392,073	2,382,388	2,210,664	2,670,133	2,677,718	2,676,537	2,567,626	\$ 2,610,979	\$ 1,582,869
Total Levy - Recomputed	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961	22,425,616	\$ 21,797,780
Total Levy Change from Prior Yr	430,957	391,664	338,028	343,782	176,604	404,849	1,021,591	395,117	640,835	706,718	398,581	639,890	244,677	225,655	(627,836)
% Levy Change from Prior Yr	2.68%	2.37%	2.00%	2.00%	1.01%	2.28%	5.63%	2.06%	3.27%	3.50%	1.91%	3.00%	1.11%	1.02%	-2.80%
Operating Levy Chg from Prior Yr	81,781	333,087	432,406	344,661	232,401	754,092	384,447	404,802	812,559	247,249	390,996	641,071	353,588	182,302	400,274
% Operating Levy Chg from Prior Yr	0.58%	2.33%	2.95%	2.29%	1.51%	4.82%	2.34%	2.41%	4.73%	1.37%	2.14%	3.44%	1.83%	0.93%	2.02%
Debt Levy Change from Prior Yr	349,129	58,577	(94,378)	(879)	(55,797)	(349,243)	637,144	(9,685)	(171,724)	459,469	7,585	(1,181)	(108,911)	43,353	(1,028,110)
% Debt Levy Change from Prior Yr	18.90%	2.67%	-4.18%	-0.04%	-2.58%	-16.60%	36.31%	-0.40%	-7.21%	20.78%	0.28%	-0.04%	-4.07%	1.69%	-39.38%
Average Change in Total Levy														382,074	2.07%

Barron County 15 Year Historical Analysis - Summary Tax Allocation Supplement to the 2022 Budget

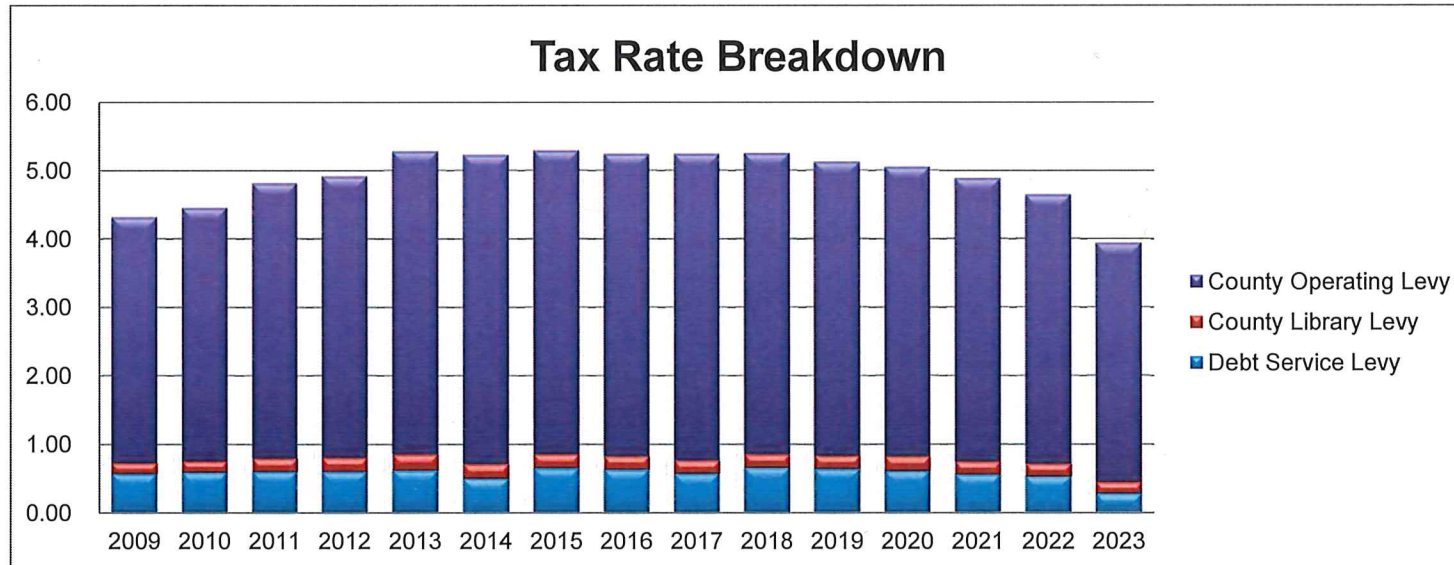
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
State Tax not part of County Budget	667,592	662,233	625,216	626,209	589,713	607,455	633,246	653,570	673,355	-	-	-	-	-	-
\$\$ Change	(328)	(5,358)	(37,017)	993	(36,496)	17,742	25,791	20,324	19,785	673,355	-	-	-	-	-
%% Change	-0.05%	-0.80%	-5.59%	0.16%	-5.83%	3.01%	4.25%	3.21%	3.03%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Expenditures	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
Operation and Maintenance	19,002,775	19,136,138	19,045,711	18,153,484	18,676,441	19,746,856	20,310,582	21,092,455	21,885,149	22,547,983	23,402,327	24,914,988	24,845,462	25,756,417	26,603,488
Debt Service	2,335,943	2,424,729	2,597,030	2,292,521	2,303,647	1,945,929	1,955,628	2,620,788	2,607,664	3,040,133	3,031,718	3,076,202	2,927,626	2,882,779	1,582,869
Capital Outlay - Borrowing/Grant Fund	2,500,000	2,500,000	5,200,000												
County Tax for Highways & Bridges	2,899,480	2,883,368	3,025,922	3,023,474	3,035,500	3,280,000	3,540,197	3,700,019	3,899,600	3,899,600	4,152,899	4,152,899	4,151,490	4,266,042	4,366,042
Contingency Fund	811,709	776,000	850,577	719,238	841,038	1,042,500	1,025,000	1,455,000	1,675,000	1,285,000	920,000	824,066	863,000	1,263,173	1,799,524
Capital Project Funding	450,000	425,000	450,000	977,100	600,000	935,000	855,000	745,403	666,064	750,000	871,430	749,000	750,000	825,000	500,000
UWBC HVAC Upgrades							658,170								
Capital Project - Hwy Sal/Storage Shed				900,000											
B1 Charitable & Penal Chgs & Spec Chgs				47		48									87
Total Expenditures	27,999,907	28,145,235	31,658,619	26,065,864	25,456,626	26,950,333	28,344,577	29,613,665	30,733,477	31,522,716	32,378,374	33,717,155	33,537,578	34,993,411	34,852,010
LESS:															
General Revenue	5,751,589	5,250,144	5,340,660	4,616,094	4,677,739	5,281,646	5,578,930	5,437,053	5,519,038	5,623,506	6,133,838	6,730,308	6,544,134	6,754,010	6,587,998
Debt Service Revenue	21,494	21,494	286,987												
Bond Proceeds	2,500,000	2,500,000	5,200,000												
County Sales Tax Revenue	3,280,000	3,140,000	3,000,000	3,000,000	3,000,000	3,100,000	3,200,000	3,500,000	3,500,000	3,500,000	3,600,000	3,700,000	3,700,000	4,000,000	4,250,000
Excess Sales Tax Revenue	250,000	250,000	124,000	26,000	235,000	500,000	685,000	917,600	1,125,000	1,000,000	881,000	931,600	1,020,000	775,000	1,095,000
Jail Assessment Fees	65,000	65,000	47,607	37,150	60,000	60,000	50,000	75,000	75,000	70,000	30,000	20,000	25,000	25,000	30,000
Out of Co Prisoner Revenues - to D/S/F	52,800	83,009	101,588	95,402	139,475	131,000	171,725	163,400	322,000	300,000	324,000	379,665	335,000	246,800	477,360
Debt Service Fund Balance Applied															
General Fund Balance Applied			295,000	1,234,000	115,000	230,000		450,500	500,000	638,000	650,000	650,000	284,000	1,375,000	1,246,909
Fund Balance Tsf from Other Funds		375,381	35,460												
Total Revenues to be applied to levy	11,920,883	11,685,028	14,431,302	9,008,646	8,227,214	9,302,646	9,685,655	10,543,553	11,041,038	11,131,506	11,618,838	12,411,573	11,908,134	13,175,810	13,687,267
County Library	394,559	403,541	464,353	486,803	483,109	472,771	486,927	469,522	485,602	496,617	529,560	623,351	538,883	578,632	604,160
County Library - Out of County Pmts	24,042	25,541	25,026	27,078	35,182	32,094	28,294	29,626	32,054	28,986	26,298	26,351	31,634	29,383	28,877
	418,601	429,082	489,379	513,881	518,291	504,865	515,221	499,148	517,656	525,603	555,858	649,702	570,517	608,015	633,037
Total Levy	16,497,625	16,889,289	17,716,696	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961	22,425,616	21,797,780
Dollar Change from Prior Year	430,910	391,664	827,407	(145,597)	176,604	404,849	1,021,591	395,117	640,835	706,718	398,581	639,890	244,677	225,655	-627,836
Operating Levy	14,300,976	14,634,063	15,066,469	15,411,130	15,643,531	16,397,623	16,782,070	17,186,872	17,999,431	18,246,680	18,637,676	19,278,747	19,632,335	19,814,637	20,214,911
Debt Levy	2,196,649	2,255,226	2,160,848	2,159,969	2,104,172	1,754,929	2,392,073	2,382,388	2,210,664	2,670,133	2,677,718	2,676,537	2,567,626	2,610,979	1,582,869
Total Levy - recomputed	16,497,625	16,889,289	17,227,317	17,571,099	17,747,703	18,152,552	19,174,143	19,569,260	20,210,095	20,916,813	21,315,394	21,955,284	22,199,961	22,425,616	21,797,780

Barron County Debt Schedule Supplement to the 2023 Budget

	<u>Actual 2022</u>	<u>Projected 2023</u>	<u>Projected 2024</u>	<u>Projected 2025</u>	<u>Projected 2026</u>	<u>Projected 2027</u>	<u>Projected 2028-2040</u>
GO Highway Facility Construction 2020B							
Principal	1,095,000	1,085,000	1,115,000	1,150,000	1,185,000	1,220,000	18,270,000
Interest	986,252	497,869	465,319	431,869	397,369	361,819	2,279,759
	<u>2,081,252</u>	<u>1,582,869</u>	<u>1,580,319</u>	<u>1,581,869</u>	<u>1,582,369</u>	<u>1,581,819</u>	<u>20,549,759</u>

Barron County 15 Year Historical Tax Rate Analysis Supplement to the 2023 Budget

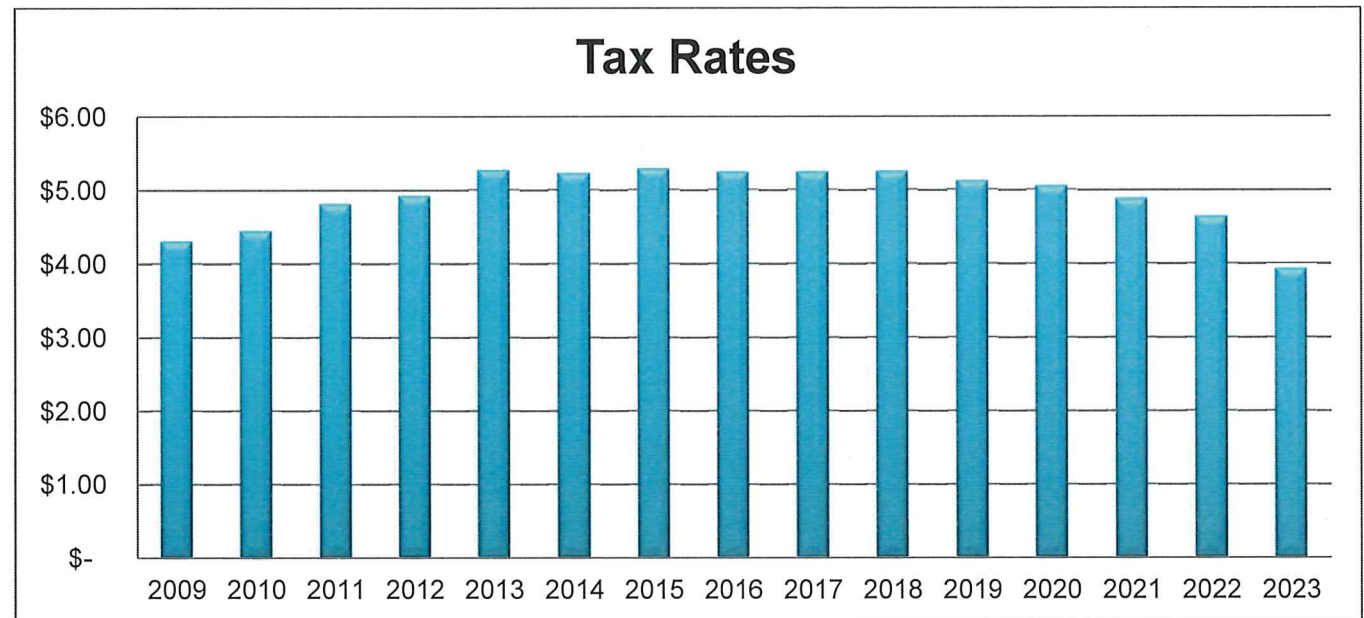
Year	Debt Service Levy	County Library Levy	County Operating Levy	Total County Levy
2009	0.57	0.15	3.59	4.31
2010	0.59	0.16	3.70	4.45
2011	0.60	0.19	4.02	4.81
2012	0.60	0.20	4.11	4.91
2013	0.62	0.23	4.43	5.28
2014	0.50	0.21	4.52	5.23
2015	0.65	0.20	4.44	5.29
2016	0.63	0.19	4.42	5.24
2017	0.57	0.19	4.48	5.24
2018	0.66	0.19	4.40	5.25
2019	0.64	0.19	4.29	5.12
2020	0.61	0.21	4.23	5.05
2021	0.56	0.18	4.14	4.88
2022	0.53	0.18	3.93	4.64
2023	0.28	0.16	3.49	3.93



Barron County 15 Year Historical Tax Rate Analysis

Supplement to the 2023 Budget

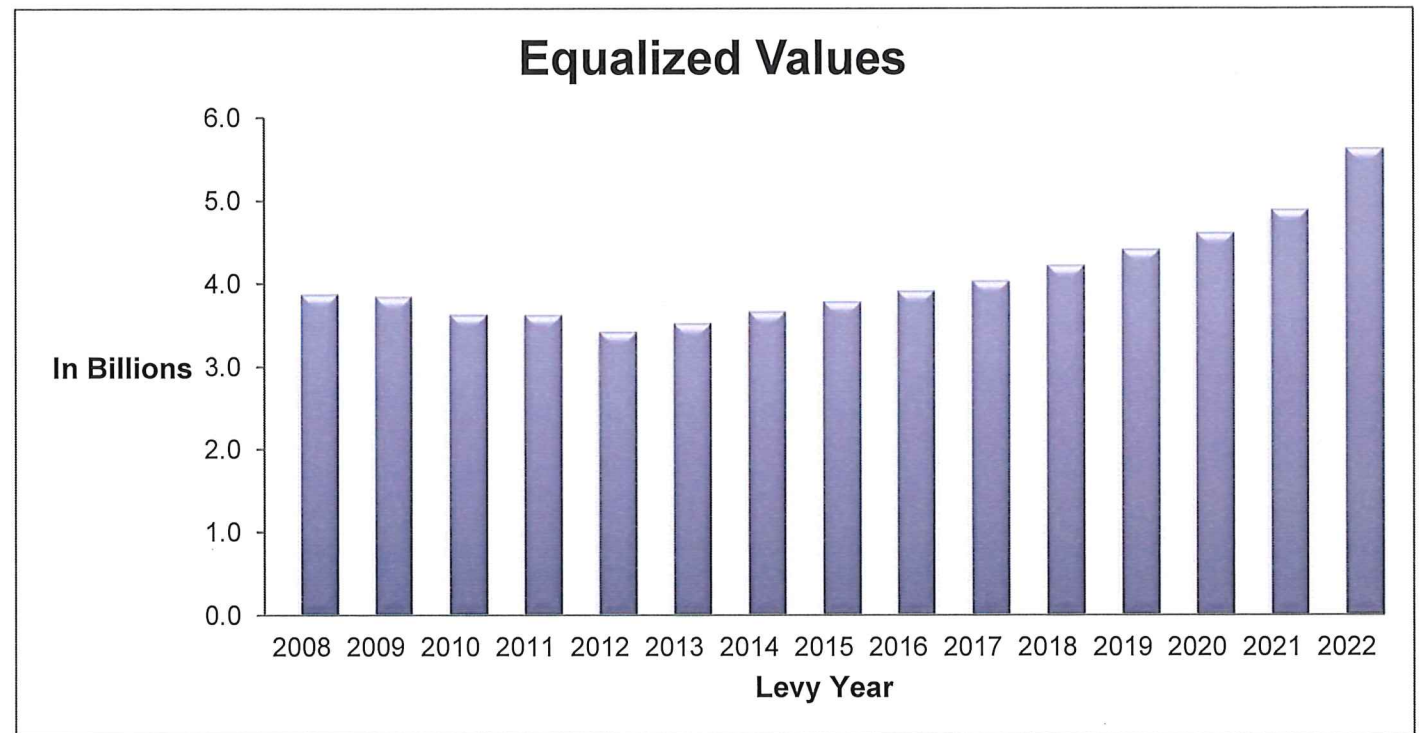
Budget Year	Mill Rates
2009	\$ 4.31
2010	\$ 4.45
2011	\$ 4.81
2012	\$ 4.92
2013	\$ 5.27
2014	\$ 5.23
2015	\$ 5.29
2016	\$ 5.24
2017	\$ 5.24
2018	\$ 5.25
2019	\$ 5.12
2020	\$ 5.05
2021	\$ 4.88
2022	\$ 4.64
2023	\$ 3.93
Average	\$ 4.91



** County Operating Tax (Mill) Rate Limit was Repealed with the Passing of the 2013-2015 State Budget.

Barron County 15 Year Historical Analysis of Equalized Values Supplement to the 2023 Budget

Levy Year	Equalized Value
2008	3,870,708,200
2009	3,838,832,400
2010	3,622,128,900
2011	3,621,055,800
2012	3,415,905,200
2013	3,515,102,200
2014	3,660,418,400
2015	3,777,126,100
2016	3,903,167,200
2017	4,024,616,900
2018	4,210,936,100
2019	4,404,065,500
2020	4,607,493,600
2021	4,883,939,100
2022	5,615,893,700
Average	4,064,759,287

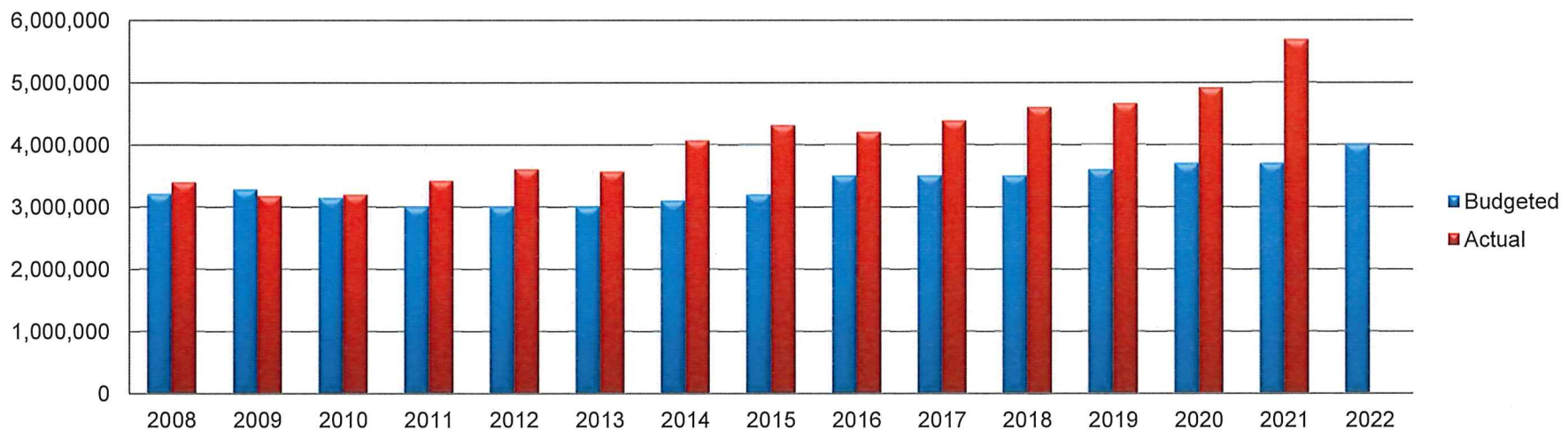


15 Year Historical Sales Tax Analysis

Supplement to the 2023 Budget

Budget Year	Sales Tax Budgeted	Sales Tax Actual
2008	3,200,000	3,390,854
2009	3,280,000	3,170,105
2010	3,140,000	3,192,960
2011	3,000,000	3,417,798
2012	3,000,000	3,601,312
2013	3,000,000	3,562,443
2014	3,100,000	4,061,281
2015	3,200,000	4,310,954
2016	3,500,000	4,201,197
2017	3,500,000	4,379,738
2018	3,500,000	4,599,920
2019	3,600,000	4,657,204
2020	3,700,000	4,913,063
2021	3,700,000	5,685,829
2022	4,000,000	

Sales Tax - Budgeted vs Actual

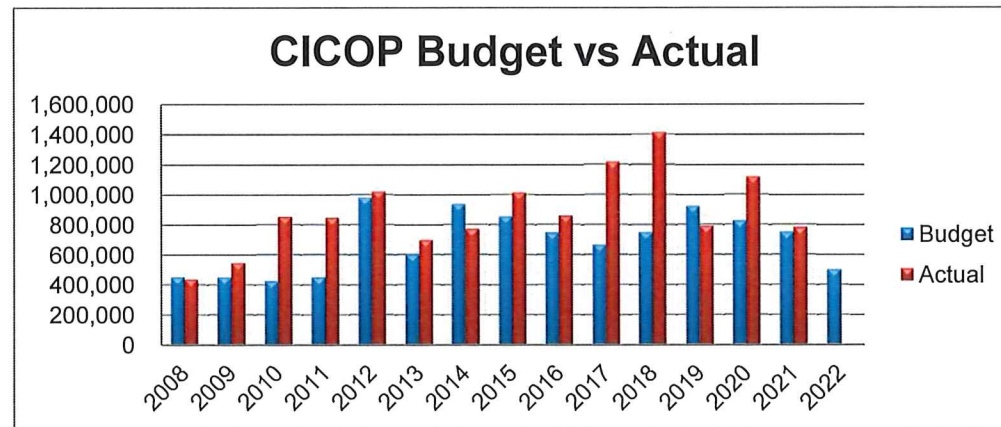


Barron County Capital Improvement Capital Outlay (CICOP) Supplement to the 2023 Budget

Capital Improvement - Capital Outlay

Total requests for 20231 from CICOP details	1,459,000	
Total	<u>1,459,000</u>	
Levy	500,000	34%
Requests in excess of Levy (reserves)	<u><u>959,000</u></u>	66%

Budget Year	Levy Dollars Applied	CICOP Actual Expenditures
2008	450,000	433,885
2009	450,000	545,488
2010	425,000	850,585
2011	450,000	845,075
2012	977,100	1,017,931
2013	600,000	696,393
2014	935,000	768,840
2015	855,000	1,009,554
2016	745,403	855,866
2017	666,064	1,215,815
2018	750,000	1,413,581
2019	920,000	790,824
2020	824,066	1,114,072
2021	750,000	780,952
2022	500,000	



NOTE: Actual Expenditures Over Levied Dollars Paid Out of Fund Balance from Previous Years

Capital Improvement & Capital Outlay Plan
Supplement to the 2023 Budget

Project Description	Estimated Project Cost	Dept Total
General Government		
Depreciation Replacement	25,000	25,000
Administration		
Postage Meter - JC	15,000	15,000
Aging		
Walk-In Cooler	18,000	
Replace 2018 Ford Focus for MOW	27,000	45,000
Courts		
Jury Chair Cushions	3,000	
Courtroom Doors by Clerk	6,000	9,000
Maintenance		
Building Automation	40,000	
Government Center Projects	150,000	
Truck Replacement	80,000	
Plow on Truck - JC	5,000	
Roof Replacement - E Wing GC (Old Jail)	125,000	400,000
Parks & Recreation		
Docks/Landings	15,000	
Signage	5,000	
Silver Lake Landing Replacement	30,000	
Waldo Carlson - Blacktop	80,000	
Rifle Range Repair	10,000	140,000
Land Services - Dams		
Chetek Dam Enhancements	31,500	31,500
Sheriff		
Squads	210,000	
Insurance Squad Replacements	15,000	
Taser Replacement	15,000	

Project Description	Estimated Project Cost	Dept Total
K-9 Replacement	15,000	
Kitchen Upgrade - Dispatch	10,000	
Skidsteer	60,000	
Snowmobile Replacements	35,000	360,000
Technology		
Workstation Equipment	75,000	
Networking	40,000	
Copiers	45,000	
Mitel Phone System	25,000	
Video Signage - Courtrooms	9,000	
Camera Security System	28,500	
Sheriff's Dept Upgrades-Technology	95,000	
Software	21,000	338,500
UW Eau Claire - Barron County		
HVAC Automation	30,000	
Flooring Replacement	25,000	
Parking Lot Drain Repair	25,000	
Concrete Replacement	15,000	95,000
2023 COUNTY TOTAL	1,459,000	1,459,000

Barron County Library Requests - Supplement to the 2023 Budget

Out of County Libraries	2020	2021	2022	2023	2023	Increase
	Requested	Requested	Requested	Requested	Requested	(Decrease)
	70%	70%	70%	100%	70%	
Amery Area Public Library	6,645	9,901	8,941	11,103	7,772	(1,168)
Baldwin Public Library	345	53	285	204	143	(143)
Balsam Lake Public Library	135	63	0	207	145	145
Boyceville Public Library	261	123	262	406	284	22
Bruce Area Library	14	79	0	12	9	9
Cadott Community Library	0	42	0	0	0	0
Centuria Public Library	939	0	448	42	29	(418)
Chippewa Falls	711	2,043	3,664	4,600	3,220	(444)
Clarella Hacket Johnson Library - Sand Creek WI	481	281	262	636	445	183
Clear Lake Public Library	3,609	4,892	3,875	8,763	6,134	2,259
Colfax Public Library	24	0	270	0	0	(270)
Deer Park Public Library	0	773	375	0	0	(375)
Friday Memorial - New Richmond	707	619	639	993	695	57
GE Bleskacek Family Memorial Library - Bloomer Public Library	3,975	3,707	2,700	3,716	2,601	(99)
Geraldine E Anderson Village Library, Dresser WI	0	0	17	41	29	12
Glenwood City Public Library	28	48	137	0	0	(137)
Grantsburg Public Library	198	20	0	7	5	5
Hazel Mackin Community Library - Roberts WI	84	60	52	17	12	(40)
Hudson Area Joint - Hudson	383	117	97	253	177	80
LE Phillips - Eau Claire	3,045	3,240	1,887	3,446	2,412	525
Menomonie Public	3,136	3,329	2,574	2,395	1,677	(897)
Milltown Public Library	32	67	0	85	59	59
River Falls Public Library	0	0	0	0	0	0
Rusk County Community - Ladysmith	770	641	239	792	554	315
Shell Lake Library	440	902	621	448	313	(308)
Somerset Public Library	0	106	0	250	175	175
Spooner Memorial Library	87	0	240	357	250	10
St Croix Falls Public Library	279	115	193	75	52	(141)
Wilberg Memorial Public Library of Osceola	23	246	1,458	2,406	1,684	227
Woodville Community Library	0	167	147	0	0	(147)
	26,351	31,634	29,383	41,254	28,877	(506)
In County Libraries	2020	2021	2022	2023	2023	Increase
	Requested	Requested	Requested	Requested	Requested	(Decrease)
	73%	74%	75%	100%	76%	
Barron Public Library - Barron	123,348	100,114	108,583	133,112	101,165	1,051
Cameron Public Library	32,389	35,442	42,433	51,536	39,167	3,725
Calhoun Memorial - Chetek	140,306	91,029	95,686	127,686	97,041	6,012
Thomas St. Angelo - Cumberland	109,210	112,616	114,499	177,350	134,786	22,170
Rice Lake Public - Rice Lake	198,144	178,466	195,924	278,446	211,619	33,153
Turtle Lake Public Library	19,954	21,216	21,507	26,818	20,381	(835)
	623,351	538,883	578,632	794,948	604,160	65,277
Grand Total	649,702	570,517	608,015	836,202	633,037	64,771

Note: Cost Per Circulation is Calculated Out to the Nearest .01

Per Barron County Library Plan 2017-2022 (as approved by County Board 8/21/17)

Increase 70% payments to 75% by 2022 by increasing percentage payments by 1% each year until 75% is achieved. Payments are made to each of public libraries within Barron County established under Chapter 43 of Wisconsin Statutes, serving Barron County residents without a library as calculated by the formula included in Wisconsin Statutes 43.12(1).

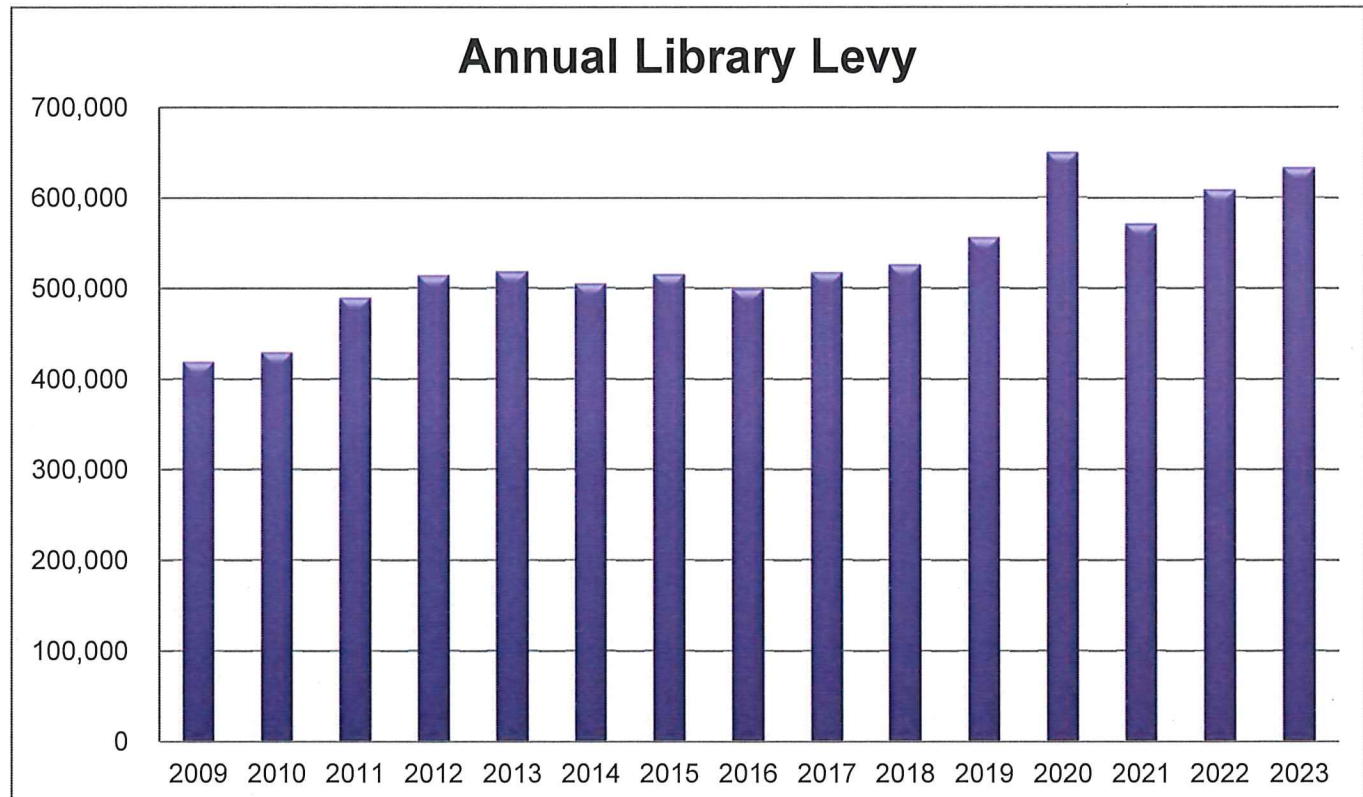
15 Year Historical Library Levy Analysis

Supplement to the 2023 Budget

Budget Year	Library Levy
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2009	418,601
2010	429,082
2011	489,379
2012	513,881
2013	518,324
2014	504,865
2015	515,220
2016	499,148
2017	517,356
2018	525,603
2019	555,858
2020	649,702
2021	570,517
2022	608,015
2023	633,037

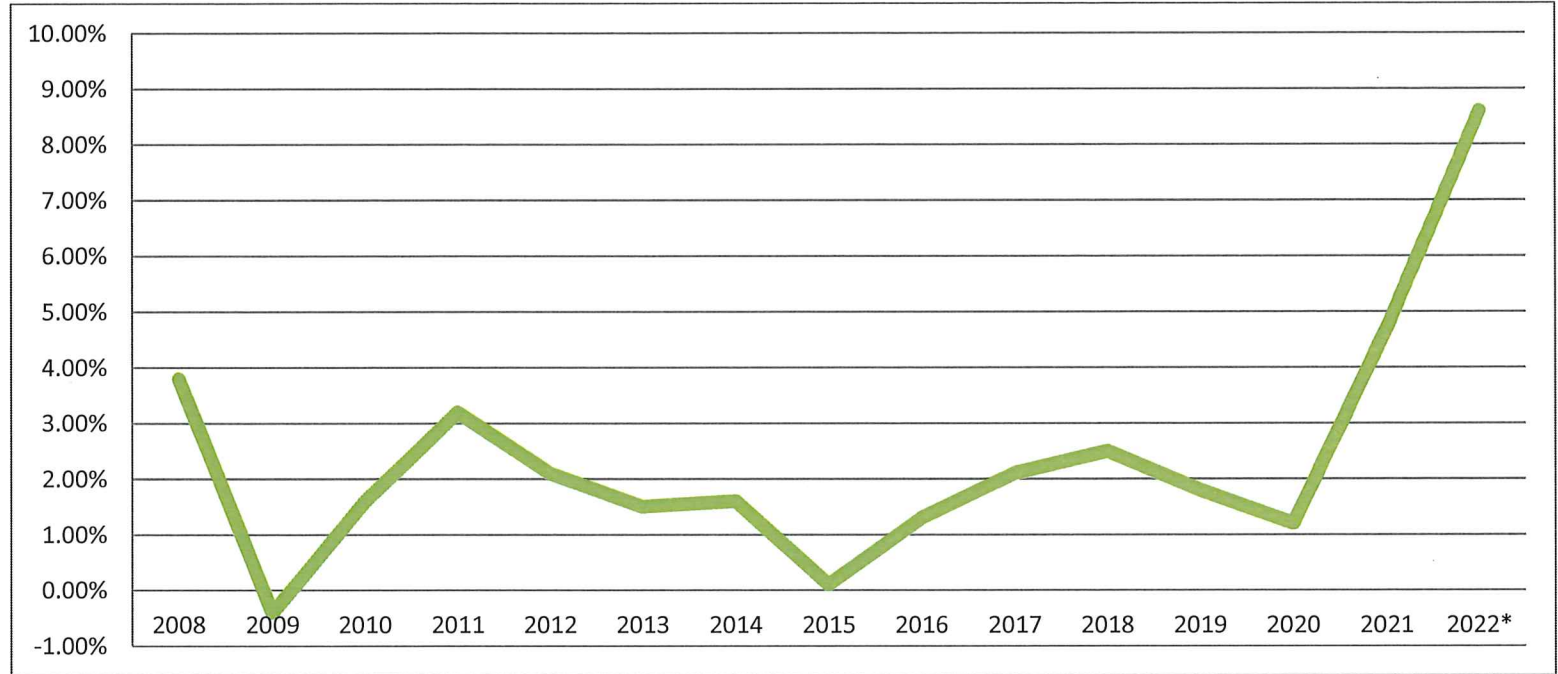
15 Year Increase	214,436
15 Yr % Increase	33.87%



15 Year Historical Consumer Price Index (CPI)

Supplement to the 2023 Budget

<u>Year</u>	<u>CPI</u>
2008	3.80%
2009	-0.40%
2010	1.60%
2011	3.20%
2012	2.10%
2013	1.50%
2014	1.60%
2015	0.10%
2016	1.30%
2017	2.10%
2018	2.50%
2019	1.80%
2020	1.20%
2021	4.70%
2022*	8.60%



Average 2.38%

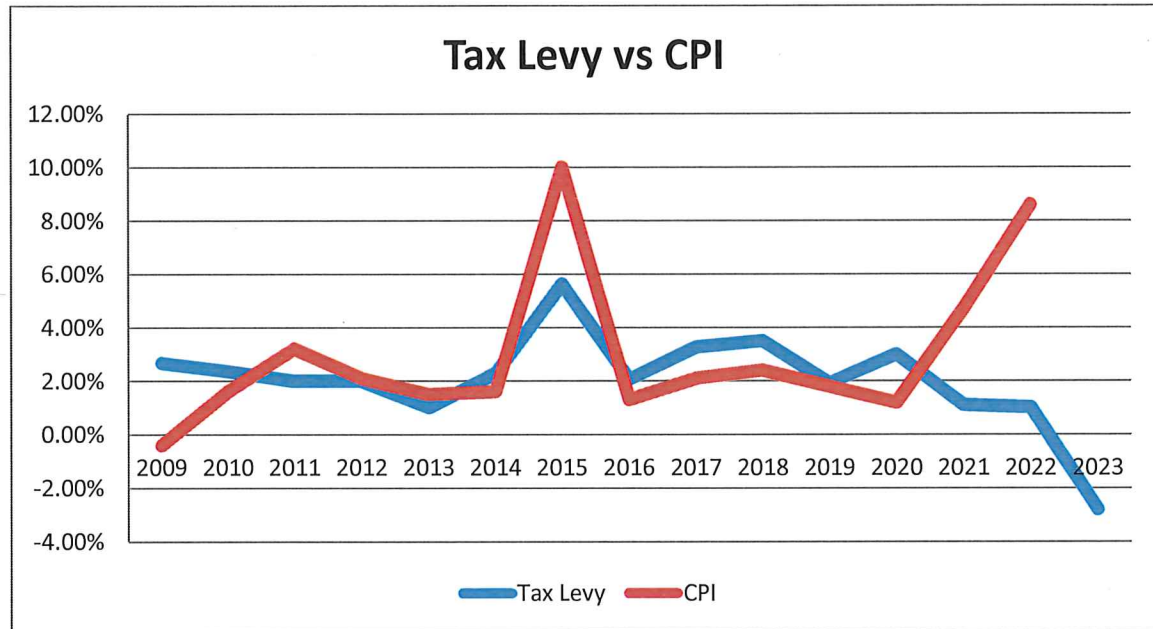
*An estimate for 2022 is based on the change in the CPI from first quarter 2021 to first quarter 2022

**Information from Federal Reserve Bank of Minneapolis

15 Year Historical Tax Levy vs CPI

Supplement to the 2023 Budget

Year	Tax Levy % Increase/Decrease	CPI
2009	2.68%	-0.40%
2010	2.37%	1.60%
2011	2.00%	3.20%
2012	2.00%	2.10%
2013	1.01%	1.50%
2014	2.28%	1.60%
2015	5.63%	10.00%
2016	2.06%	1.30%
2017	3.27%	2.10%
2018	3.50%	2.40%
2019	1.91%	1.80%
2020	3.00%	1.20%
2021	1.11%	4.70%
2022	1.02%	8.60%
2023	-2.80%	



**CPI Information from Federal Reserve Bank of Minneapolis